Title of the Section vol 170-65 (1-6)

App F IX 4

Previous References
vol 193-43 (1-3)
" 193 43 (6 7)

1946 47
(vol)

File No 109-46
Serial Nos 1-2

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos
TWD

Part B for Levies

SUBJECT

Levy of duty on transfer of immovable property to be imposed in the form of a surcharge - (notice of suit on behalf of V challanad in respect of refund of certain duty levied by municipality)

d 9328-33 dt 15 9 47

To vol Comm Bloe
" cdtg
I G of Regns &
Comm of Stamps
Comptroller to Govt
& c Bloe cdtg

Sanctions the resolution of the Cdtg vol Council Bloe re the rate of —

C F 69]

Continuation Sheet | File No / Current No 7997/V | of | Page 1

From the Municipal Treasury Bill
A 1 3485-39 dt 4-6-45.
Requests early orders in the matter of
framing rules regarding the levy of Surcharge
Stamp duty, in Bangalore city
1) From this office Notification No. dJS 32
MA 193/43-3, dt 8-12-44, the rules for
regulating the levy and collection of the duty
on transfers of immoveable property to
be imposed in the form of a surcharge by the
Bangalore city Municipal Council, have been
issued
2) Pl bring up file
8/6/45
3) Submitted with a draft reply to the
Municipal Town requesting him to
take action in accordance with the
rules issued on this behalf.
Yes 8/6
Yes 8/6
Please see
copy of the notification abs
Yes
10/6/45
The Municipal Town Bills
L 1234 3 dt 21-6-45.
States that action may be taken to
bring the rules into force

WD 02139—GPB—20 000—26 2 45

Extract from the "Hindu" dated 20-7-45 stating that the Govt of Madras propose to levy a surcharge on 'Stamp duty' with a view to augmenting the resources of the Municipalities and Local Boards

Financial Secretary's note

5) Take extract and send to A S & Branch.

Noted B S A

6 Action has already been taken to issue rules for regulating the levy and collection of the duty on transfer of immoveable property to be imposed in the form of a surcharge in respect of the Bangalore and Mysore City Municipalities.

7) In para 15 Secretary, the Financial Secy has suggested that action may be taken to levy the transfer duty in the 44 Town Municipalities also, though the Local Bodies have not so far asked for an extension of the provision in this behalf

8) If approved the Secs of Dists will be addressed

9) 1) Please enquire of the Board 28/7 engineering Colls if the rules approved by the Govt in this behalf have been brought into force & the levy of surcharge fee or stamp duty enforced

10) The question relating to the Municipalities may be dealt with separately for

791/2

11) Sent with a draft letter

29/11

12) 29 11 45

The MI Town Majr
" Resident Mysore city called
4 4 76-7-D 6-12-45
calls for the information

from Resident, Mysore city dtd
M-2 A 2944 d 5-12-46

states that a sum of Rs 16 632/ has
been realised from July 45 to end of Dec 45 as
duty on transfer of immoveable property in
the city

13) A draft reminder to Municipal Comm
sent up

14) 9/12

4 & 1/2 d 12-12-46

From the MI Town Majr

states that orders of Govt in regard to
levy of duty on transfer of immovable
property was is referred not to have been
received in the Registrars' Office. As such
no Collection has been made

6078/5506
L

5(j) (5) The Municipal Comr Bangalore city has reported that the Dist Registrar, Bangalore Dist has intimated that no orders of Govt in regard to the levy of duty on transfer of immoveable property were received in the city Sub Registrars office and that no collection has been made on this account-

(6) While the Mysore city Municipality has taken action, in accordance with the G.O, to enforce the levy of Surcharge on stamp duty, the Bangalore city Municipal Council has not taken action as yet in this behalf This has resulted in considerable loss of revenue to the Bangalore city Municipality

(7) Kind reference is also invited to this office letter No L 12343 dated 21-6-45, inviting the attention of the Municipal Comm Bangalore to notification No L 5632/M1 193-43-3 d 8.12

and requesting him to take action
to bring the rules into force immediately

(c) The rules for the levy of
Surcharge shall in respect
of minerals produced in
Nigeria where used in Dec
1944. The Minister, Nigeria
was requested to take necessary
action accordingly (Note Hay A)
Steps are reported that no receipts
to being made on this behalf on
the ground that the rules were not
received in the Lot Registrar's office
Nigeria. This is a strange
plea cannot be accepted.
(d) Note. Suggested that he should be
to collect on the said behalf
amounts 1st Jan 1942 from July
1945 up to end of December,
It is apt that the Nigeria.
Govt not moved so little

6)

proper in this direction ~~I attached~~
It has lost a good three
easily recoverable revenue this
time frustrated the orders of Govt
but
20) This is a case in which the
negligence of the Mines Concern
has to be noticed & a surcharge
order passed under Sec 210 of the
Supreme Act 1933 This is
6619/113 so far as regards Govt but the steps
till now
21) Immediate action will have to be taken
to bring the matter into force so that there
must not be further loss to the Govt
The file cover, Receipt will be prepared
accordingly. [illegible] 1/3/46

22) The file may be rearranged
Chronologically, pages & paras
numbered, appropriate refers
flagged & renumbered to
me with a clear note on the
facts of the case.

23) Who are the officers
responsible & what is their

6078
L

F 69]

Continuation Sheet | File No / Current No | of | Page

Explanation ?

24) File to be put up within 3 days.

Sd/-
2/3/46.

25) Pl bring up for orders
Sd/-
6/3/46

26) The file has been arranged and put up.

The history of the case is as follows.

26) Under Section 64 (XIII) of the City Municipalities Act 1933 as amended from time to time any Municipal Council may levy a duty on transfers of property (immovable) in the shape of an additional stamp duty

Under Section 67 A(3) of the Act the Government may make rules for (1) regulating the collection of duty, (2) the payment thereof to the Municipal Council and (3) the deduction of any expenses incurred by the Government in the collection thereof

27) On February 1944 the Municipal Council Bangalore City, enquired if the said rules have been framed by the Govt. Action was thereupon taken to frame and publish the draft rules and

WD 02139—GPB—20 000—26 2 45

objection thereto were invited, before 15th July, 1944. No objections were received and the proposed rules were confirmed and notified in the Gazette vide Notification No L 5632/12-8-44, dated 25-8-44) Flag I

28) Again on 4th June, 1945, the Municipal Comr Bangalore City, reminded this office regarding the levy of Surcharge Stamp duty. In reply, his attention was drawn to Y.O.* dated 8-12-44 quoted above and he was requested to bring the rules into force immediately (vide T.O. letter No L 12343, dt 21-6-45) Flag 'W' Flag V

29) Subsequently an extract from the "Hindu", dated 20-7-45, regarding the levy of Stamp duty in the Municipalities and Local Boards of the Madras Province was received from the Financial Branch for needful action

30) As action had already been taken to frame similar rules in the City Municipalities of the Mysore State, the Municipal Comr Bangalore City, and the President Mysore City Municipal Council were requested to intimate if the rules framed by the Govt in this behalf, had been given effect to

and what the realisations were upto

1-12-45

These rules issued in the course ~~of~~ ~~of~~ in May 1945 were brought into force immediately

31) The President, Mysore City Municipal Council has reported that a sum of Rs 18,632/ was collected as surcharge on stamp duty for the six months from 1st July 1945 upto end December

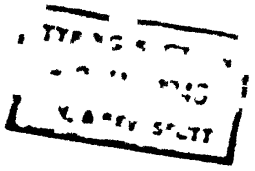
32) The Municipal Town Bangalore City, has reported that the Rules have not been brought into force, as the District Registrar, Bangalore Distt, has intimated that a copy of the G.O. was not received in the Sub Registrar's Office, Bangalore City

33 When the instructions from Govt were clear and definite it is not known what action was taken in the Municipal Office, on their Office letter dated ~~[illegible]~~ 12343 d 21-6-45

34) It appeared the explanation of the Officers concerned in the Bangalore City Municipality who are responsible for the loss to the Municipality will be called for

5/3/46

[illegible] Court, time
[illegible] calling for a report as to [illegible]
[illegible] what action was taken [illegible]
[illegible] in the matter to [illegible] days will
also be called for from the Dy. of Municipalities
as to the amount of surcharge already [illegible]
should have been collected according to [illegible]
by them / the Inspecting Officers [illegible]
[illegible] personal, [illegible] other work [illegible]
[illegible] [illegible] to be done.



5/3/46

[illegible]

[illegible]

To The Municipal Town [illegible]

C 9142-3 dated 4-2-46
calls for the above information
City to Inspector General of
Police for immediate
necessary action

from the Municipal Town B-ery-
A.I. 348-39 of 6-2-46
States that a report as called
for vide this office
Memo. No. C 5832/III 143-43-3,
dated 8-12-44, the Town Planner was addressed
a letter to the Municipal Council, the Amend-

6564 / 1012 / 6836/2

due on that account and that no reply was received from him, & that the Inspector General of Registration has since intimated that necessary instructions have been issued to the Dist. Registrar, Bangalore Dist. and Sub Registrar, Bangalore city, to collect the amount, and adds that the Board's note at which the duty has to be levied with have to be decided by the Govt.

3rd Send with three drafts

2573

3rd Issue ~~with three~~ [illegible]

To D.G. & I. Regn.
" Comptroller
" President - Mysore Assy
L 9902-4 D 27-3-46
Calls for further info.

TYPING SECTION
25 MAR. 1946
GEN & CIV SECTT

From the Inspector General of Registration
C 443 dated 30-3-46

states that a sum of Rs 1,13,85-9-8-0 would have been collected on 1864 instruments of transfer, & Gram 1-7-45 to end of Feb-46, if the levy of surcharge on Stamp duty had been given effect to, ~~as~~ and requests orders in the

6836
L

Walker & Talcum action, as her q-o no L 6832-44
193-43-4 dated 8-12-44.

M 40) It is seen from the report of the Dy Registrar that a sum of Rs 1,13,859/8/- which should have been collected at the rate of one per cent on 1864 instruments of transfer between the 1st July 1943 and 28 end of February 1946 is lost to the Mly Govt. The Municipal Mal Thinks that it has to decide the rate percentage at which the duty has to be levied & collected. The whole point is that, although the duty was increased as far back as December 1944, it has not yet decided the point. In the meanwhile, it is apt that a good slice of revenue - very easily recoverable - has been lost and the amount could have been utilized for the purpose of various amenities in this effete city of Bombay.

41) It may be pointed out in this connection that Sec 67 A of the Bombay Mly Act 1933 was specially added with a view to helping the Mly to realise some revenue thus was based on the provisions in force in the Madras City Mly Act & in the C.P. & Berar Municipalities Act. The

was not in the nature of a rank
failing under the provisions of Sec 64 of the
Act, it was not up to the ALC to
decide the matter at all. The
Court have construed the rule in the matter
of the object of giving them is completely
frustrated by the enactment on the part of the
ALC concerned, who should have approached the
Court for instructions, in view of the special
provisions in this behalf further, when the
rules were issued under the statute the
Act of Legislature should also have sought
for instructions from the matter if he felt a
doubt as to the meaning of which section
under the case of the impugned order, he
failed to act, pursuant to the enquiry
Besides this
The ALC is an [illegible] who failed to realize its responsibility of
does not [illegible] good faithfully in
spite of the best intentions of Court. The ALC
Court has referred back the entire papers with
to the ALC & there seems will be right to
not for appeal it is not for take some
more time before the ALC arrives at
decision on the matter the view of
the peremptory provisions of Sec 7

the Act cast the duty imposed by the Act in this behalf, it is necessary — without waiting for the decision of the Hon'ble Court as to all contemplated by the Act — to issue instructions to the Sub Registrars to levy registration fee at the rate of one percent as has been done in respect of always, left the H C C should for orders — Para 37 Supra

4730/4/4

43) There were instances in which the Municipal Council should have taken prompt action to collect & levy the duty, without waiting for the Municipal Council to give him a Mandate

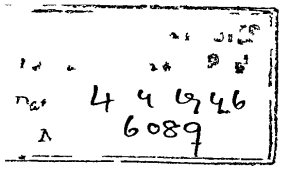
44) the officers responsible for not collecting the duty in a case of nearly Rs 1 1/4 Lks of rupees should be asked to Explain the Cause for failure to take action

) It is unlikely that the Municipal Council will reach the subject even if it is included in the Agenda for any meeting

32 : 1 V 67 : 1

In view of the Mandatory provision under Sec 67(A) of the Act, the Registration may be asked to levy & collect the duty at Source @ 1% as in the case of the Mysore City Municipality.

47) It is such a pity that the M/ Comm^r has not been vigilant & has made himself responsible for the loss of some decent revenue to the Municipality.



Minister for Ed^n & PH) Law 4/4/46

48) I agree, but I would like to know also what is the responsibility of the registration dept. Are not the registering officers in the city bound as per rules published under the notification dt 8/12/44 ~~bound~~ to collect this duty or to seek instructions from the Head of this dept.

5/4/46 5/4/46

6836

49) Draft letter attached

5?

5?) Issued with two drafts

5?) Despatched draft T. attached

Requisite

6/4/46

TYPING SECTION
6 APR 1946
CIVIL & TECH SECTT

Registration

To The Inspector General of Police Rangoon

No 10401/MI(40-45)-2 dated 6-4-46

Directs that immediate action may be taken to levy and collect the above duty at source, at the rate of one percentum, as in the case of Bazar City Municipality, and calls for information in regard to responsibility of the Registration Deptt. Rangoon collecting the duty in accordance with the rules notified in detail vide Notification No. 8/12-44

No 10402-44 dt 6-4-46

Copy to the Financial Adviser, Burma Dept for information

Controller

Registered

6836

The draft letter to the Manager, Glencairn Estate, calling for explanation for the management to take action to levy the deficiency as per approval.

Received from
19/4/46

5) Bank Khah is the head of issuing a letter to Head of Police?

Asst
12/4/46

5) The Office letter no L 10401 of MI 170-45-2, dated 6-4-46, has been sent to the Inspector General of Registration and not to the Inspector General of Police, as verified from the despatch register. The records abstract entry error is incorrect. It has been now modified.

Draft now put up to the MI Court Manager is for approval.

Received for
12/4/46

Please put up the cash book
Rec Ack
Asst
13/4/46

68/

A copy of the Act is put up herewith

Swamy
City M[illegible]'s Act (Reserve) for
1/3/46

copy put up Reserve for
1/3/46

5) Please Examine again if he claim issuing a Set of notes, Govt can give a mandate for the recovery of surcharge @ 1%.

Please Consult
Law Section
with if necessary
Also put up papers
relating to this case of
the "Mysore City M[illegible]

XXX

for
16/4/46

1) Under Section 67 A 3 of the City Municipalities Act, 1933 Government have already framed rules, in consultation with the Law and Financial Depts for regulating the collection of duty the

payment thereof to the Bangalore city Municipal Council and the deduction of any expenses incurred by Govt in the collection thereof (vide Notification No L 5832/ML 193-43-3 dated 8-12-44) These rules were not given effect to till recently, when the Govt directed that they might be brought into force at once

(2) Similar rules issued in respect of the Mysore city Municipality are found in (Notification no L 11287/ML 193-43-7 dated 21-5-45) These have been given effect to from 7 1945

Tm 16/4 (63) Draft letter to the Municipal Comm Bangalore City Municipality for perusal before issue

(Dewan)

DEWAN'S OFFICE
17 APR 1946
NO. 6423

17/4

(64) The Act says that the duty shall be levied at a rate not exceeding 1% of the value of the property

etc. Has the actual rate to be levied been fixed by competent authority? If not, how can the levy become operative? The position should be clarified by the Law Secretariat

2533 L

611 –

NLH
20/4/66

Law agrees

22/4/

NLH/ML

24/4

subject

65 The preliminary procedure contemplated under s 65 of the City Municipalities Act 1933 does not apply to the levy on transfers of immovable property under s 67A of the Act

66) The Rules re levy and collection of duty, stamps (Code No L 5632 dated 8/12/66) come into force from on the date of publication thereof the actual rate of levy under s 67A, it appears, ought to have been fixed by Govt before enforcement The days such may fall after 6 months

NLH
25/4/66

(7) Section 64 of the city municipalities Act provides that any municipal council after observing the preliminary procedure required by section 65 and under the sanction of Govt may impose the taxes enumerated

Serial No

in clauses (i) to (xiv) An exception is made regarding the levy under clause (xiii) which provides for a duty on certain transfers of immovable property in the shape of an additional stamp duty It is provided that this duty shall be levied in accordance with the provisions of sec 67A Therefore the preliminary procedure prescribed in sec 65 does not apply to the levy of duty under sec 67A However it is the municipal council that has to decide whether to levy the duty under clause (xiii) and ~~to~~ at what rate

68) The Govt has to sanction the proposal and may make any modifications as under section 66. The rate should not exceed one per centum. It is only after these things are done the rules could ~~consistent~~ be given effect to The mere framing the rules and publishing the same does not empower the municipality or registering officer to collect the duty If the municipal council decides to levy the duty and

NOTE—Contn Sheet

1836 - L 7152 - L 2533 Law

File No of 194

General and Revenue Secretariat

Serial No

if it is sanctioned by the Govt a notification as to the issued regarding the levy of duty and the rate until then the levy is not operative

for 26/4

Land Secy)

(6) Among the several contrary, I do not think that in the case of levy of stamp duty as provided by clause XIII S 64(B) of the City Municipalities Act the preliminary procedure prescribed by S 65 of the Act is dispensed with. In cl B of S 64 the levy of stamp duty is to be made in accordance with the provisions of S 67 & 74 of the Act & these alone only to be met as under the Stamp Act & other Orders connected therewith & taken in use of the powers of Schedules 1-6 of the Act. There is no exception so far as the observance of preliminary procedure & the securing of Govt sanction thereto is concerned. If the preliminary procedure prescribed by the Act & the other required formalities have not been observed the levy of the duty is illegal & cannot be operative. After the preliminary procedure is followed & the sanction of the Govt is obtained the levy of the duty has to be notified

Rev Secy W/c) 29/4

29/4 29/4

715/2 3 48 20/d
7054 reference has been received from
the Inspector-General of Registration
regarding the subject yesterday. Kindly be
put up for
8/5/48

From the Inspector General of Registration
C 443-145-46 of 30-4-48

Fds a copy of the explanation of the
Sub Registrar, Bangalore city, stating that Section
67 (A) of the City Municipalities Act does not
fix the rate of the surcharge and subsidiary orders
and instructions as regards the rate and the date
of levy were awaited, etc, and states that the duty
is being levied and collected (from 11-4-48, at 1%.

7) Submit for perusal and orders

7a) The report received from the Inspector
-General of Registration is for perusal
He has forwarded the explanation of the
Sub-Registrar, wherein stating that the
Section 67 (A) of the City Mcpl Act does
not fix the exact rate of the surcharge,
and that subsidiary orders, instructions as
regards the rate to be followed should
be known prior to the same is collected as
a matter of necessity. So the duty

7820

he Recommends that the Lut Registrar
explanation for not levying & receiving the
Luxury duty may be accepted. The Dy.
Of Registration reports that duty is being levied
Collected from 11 4 46 at 1% as per
instructions issued by the Govt.

(3) In regard to the levy of the Luxury duty
now made, Govt reply is awaited to the
Audit note at para 64 supra
The Govt section has expressed the opinion that,
although the rules have been framed by the Govt.
yet the formalities prescribed for the levy of the
duty not see 65 of the Act should be
observed and that in the absence of observance
of such formalities, the levy would be illegal & inoperative
and in view of this Govt opinion,
it is necessary to instruct the Municipal Corporation
to observe the prescribed formalities &
to send up proposals for the orders of Govt in
the meanwhile, the levy already made has to
be kept in abeyance Draft letter is
according submitted for orders. Reference 64 supra

Received
19/6/46

(4) Issue
(5) Put up again 24/6/

TYPING SECTION
25 JUNE 1946
OPEN A REV 2015

7820

To The Inspector General of Registration
L 14738/M 170-45-4, dated
29-6-1946

Directs that the levy of surcharge on
Stamp duty at 11 as ordered in this office letter
L 10401/M 170-45-2 dated 6-4-46 may be
held in abeyance until further orders of Gov-

To M. Town Sthe
L 14739 dated 29-6-46

Fds copy and calls for proposals for the levy
of this duty, after observing the formalities

76) Resubmitted Refer para 75 supra

3/7

3/7

D-o reminder
to Sthe

3529 7/9/46
d/2-9-46
Reminds

7/9

TYPING SECTION
9 SEP 1946
GEN & REV SE

T 20 5 237

From the Municipal Secy Mhow
345-39 d 17-9-46

States that draft rules re levy of duty on transfers of immoveable property in Bazaar situ have been published in local papers and that after the expiry of one month period for receiving objections, the matter would be placed before the Municipal Bd and their decision communicated to Govt early

Fy further report from the Municipal Secy will be awaited

21/9

Fy yes
23/9/46

From the Secretary General of Residency
No C 30/4 6-47 d 26-7-46

Requests that similar abeyance orders may be passed in the case of Sub Residency officers at Mhow and Sironcha, where the levy is in force may be issued

Gyp. S 111—8]

ROUTINE NOTES

[To be used only for notes, requisitions, etc, not intended for permanent record.

TYPING SECTION
CODE & CYPH SECTN

Letter No L/17913 dated 29th Apr 1946 from the Manager Bank of Mysore, requesting in the circumstances explained, that the surcharge of 1/ being levied on all documents in respect of properties situated within the Bangalore City limits may be confined to only to regular mortgage deeds falling under Art 3 and not those effected by deposit of title deeds &

7) A copy of the PUD may perhaps be forwarded to the Comm of Stamps for remarks

8) Submitted with a draft for approval.

Sd/- 7/6/46

Issued vide SR 5819 dated 14/6/46 to the Comm of Stamps forwarding a copy of the PUD for remarks

Sus A

Sd/- 17/6

Letter No C 192/46-46 of 25th July 1946 from the Commissioner of Stamps Bombay, stating that the document referred to the above letter from the Manager, Bank of Mysore, Ltd & Co

N B —should routine notes be written on small slips, the notes must be copied or slips pasted on this form

WD 0873—GPB—25 000—20 11 45

GEN & REV SECRETARIAT
1920
7 SEP 1946
BRANCH

mortgage by deposit of title deeds and
and it is chargeable with duty under
article 5 of Schedule I-A of the Mysore
Stamp Act, and Section 64-A of the suggesting that the Rules issued for levy of surcharge duty under
Mysore Town Municipalities Act (1942) and s 67-A(1) of the City Mlties Act be
also be modified correspondingly
on the same lines

---

8) The reply of the Comr of Stamps is self-explanatory. The document referred to in the letter from the Bank of Mysore relates to mortgage by deposit of title deeds, chargeable with duty under the Stamp Act and subject to Municipal surcharge duty under (1) s 67-A of the City Mlties Act and (2) Rule 1 of the Rules issued with a Notification from the L&G Branch. But whereas S. 67-A(1) prescribes surcharge duty on instruments of sale, gift & mortgage of immovable properties within the Municipal limits, Rule 1 of the Rules mentioned above imposes surcharge duty on other kinds of instruments also, viz., of sale, gift, mortgage or otherwise, — these last two words not being found in the S referred to. Thus, it is stated, the Rule seems inconsistent with the Sec^n, and it is suggested, on the analogy of Municipal provisions in Madras, the Sec^n be modified — as detailed in the letter of the Comr — so as to make surcharge duty leviable in the case of immovable properties, — only on instruments of sale, gift and mortgage with possession. A similar modification is also suggested in respect of S 64-A of the Town Mlties Act.

two books

9) The Notification of the L&G Branch is not available in this Branch or in the Genl Records. The amendments suggested do not pertain to the Stamp Act; they pertain to City Ml Act & Town Ml Act. The implications could well be discussed and decided upon in the L&G B^h.

10) If approved, these papers will be transferred to the L&G Branch.

JGN 7/8/46.

Asst Secy, L&G (W.C.)
JGN 6/9/46.

I
with KMS (Cdy)
&
7/9/46

1920
L

General and Revenue Secretariat | File No | of 194 | [App F III–2

Serial No	
84	Subd Dy approd, the file will be sent to the Law section for remarks
	8/11 [illegible]
	9/9 The connected papers file is not [illegible]

1923 J 2359
L L

Object is ascertained that a Copy of the B & M Station Rd Act is not available with the Asst Secy Legislative Branch A Copy thereof is not available in the Dy R.S Library also

Rs 8/4 It is necessary to get copies of the Books for frequent reference One copy of Bombay Municipal Corporation Manual One copy of Bombay Municipal Corporation Act for purchased at Rs 27 [illegible]

NOTE—Contn Sheet

5486 — 1920 — 2357 K

File No of 194

General and Revenue Secretariat

Serial No

From the Municipal Commr
Bangalore city.
A1 348-34 dt 10-1-1947
Submits the draft rules re the
levy of duty on transfer of
immoveable property in Bangalore city
were published in Local papers, that
two objections or petitions were rec'd
from Messrs M-p Somasekhara Rao
and from the Manager, Bank of Mysore
were received and requests Orders
of Govt on the Resolution dated
7-12-1946 of the City Municipal Coun
to levy the above duty at ½ percent
on the amount of consideration
set forth in the deed of Conveyance

eral and Revenue Secretariat

File No

Serial No

2359/1

89) Separate action has been taken to obtain copies of the C H Station, Municipalities' set copies will be sent when received. File returned to L S G Br

30/1/47

L S G Br)

30/1/47

89) The receipt of the copy of the above Act will be awaited, as it is necessary to work out this complicated case

Sgd

30/1/47

yes

30/1/47

90) The Librarian will be requested to get the above Book immediately, as the case is pending disposal for a long time

27/1/47

91) In favour of Compliance immediately

Librarian forwarded for 28/1/47

92) Subd. It was intimated by the Secy, Municipal Coun C H Station that copies are out of stock. This information was conveyed to the A/s, L S G on 11.2.47. The file is herewith linked for perusal & return

11/3/47

11/3/47

L S G Br)

11/3/47

NOTE– Contn Sheet

Serial No

93) The history of the case has been explained at paras 26 to 37 supra

94) Reference is invited to Dewan's Minute dated 20-4-46, enquiring whether the actual rate of levy has been fixed by competent authority as the Act says that the duty shall be levied at a rate not exceeding 1% of the value of property, etc (Vide para 5 of the Rules)

95 The Bangalore city Municipal Council has after observing the prescribed formalities, resolved that this duty may be levied at 1/2 % on the amount of Consideration set forth in the deed of Conveyance

96 But in the Mysore city Municipality the duty is levied at 1% on transfers and mortgages of immoveable properties in the city with effect from 1-7-43

97) The Inspector General of Registration has observed that the words "or otherwise" mentioned in this Notification dated 8-12-44, are not found in Section 67 A (1) of the Mysore City Municipalities Act 1933 and has therefore suggested modification of Section 67(A) of the City

Flag B)

Flag A

Municipalities' Act, 1933 and Section 64 (A) of the Town Municipalities Act, so as to be in conformity with the Madras Act — which allows levy of municipal surcharge duty and in case of instruments of transfer of immoveable property situated within the limits of the city of Madras, by sale, gift and mortgage with possession of immoveable property

(Page 2)

(8) The word "otherwise" introduced in this office notification dated 8-12-44 was based on similar rules ~~for~~ in force in the ~~City~~ of Bangalore and the idea was that the instruments dealt with under the Mysore Transfer of property Act, should be subject to the levy, in the interest of the finances of the Bangalore city Municipality.

(9) Points for orders

1) Whether the levy may be reduced from 1% to ½% in Bangalore city

2) Whether 64 (A) of the City and Town

5 HBS 235

may be suitably amended, as suggested by the Inspector General of Registration

3) whether the levy in the Myson city and Shimpa Town may be held in abeyance, as suggested by the Y-y R pending decision on the several contentions raised

(aa) Mr. [illegible] Civil file 184-Kg

re 8/3/47 — 85 I for Secretary to note

[illegible] No L 1194 8-29 11/6/29 that

69(10)/L Lands was accused as owner of [illegible] properties situated within the Shimpa Town limits. The file will be submitted for the Inspector General of Registration's opinion as levy to be authorized by us

(bb) In the case of [illegible], an enquiry will be made whether the levy of Zeid duty has been done and the appeal of Govt and after receipt of the report from the Assistant, further action may be taken

(cc) The proposal relating to Bilma [illegible] responsible for 29/3/29

5486
I

103) A draft letter to the President Mysore City Mll el
Callers for the information is put up

104) After this is issued, a separate note will be
put up re the Bangalore City Municipality

3/4/47

105 17 Opposition
106 Representation from Shri [illegible]

To The President-M-C-M
Dated 17-4-47
Calls for the above info

~~107) A~~ 107 Letter with a ~~draft~~ Note
I

4/4

3520/Law Laws 258-46

N/S on behalf of V Chellammal Malleswaram, Bangalore City Claiming the refund of Rs 90/3/- paid in excess towards the Stamp duty in respect of the Sale deed of the House No 366-367 in 7th Main Road Malleswaram, executed by her on 2/5/46 in favour of SK Rama Rao for Rs 8250/-

(i) ~~The~~ draft and fair of a letter to the Inspector General of Registration is submitted for approval

12/3 CSR 12/3

(ii) Issued 12/3

Letter No 2900/Law dated 14 3 47 issued to the Inspector General of Registration in Mysore

Letter No C 432/46-47 dated 14 4 47 from the Inspector General of Registration in Mysore recommending that the levy of the said Municipal Duty is in order and that the refunding of the same does not arise

(iii) It is stated that the Government ~~had~~ in their letter dated 6 4 46 had ordered that under Sec 67 A of the Mysore

35-20 v 4291 Law 238-46

N/son behalf of Sr. V Challammal, Malleswaram regarding the claim/refund of Surcharge collected

City Municipalities Act. 1933 and the rules framed thereunder by Government, action may be taken to levy and collect the duty at Sm on transfer of immovable property in the Bangalore City at the rate of one per cent and that the above mentioned levy surcharge was again ordered to be held in abeyance Vide letter dated ~~22 4~~ 6 29 6 46 "R"

111-4) It is further stated that the Sale deed of the property (under reference) for Rs 8250/- was registered in the office of the Sub Registrar Bangalore City, on 2 5 46 as per And that ~~the~~ a Stamp duty of Rs 218/- in all on the document (Rs 106/4/- towards Stamp duty Rs 26/9/- towards War Surcharge and Rs 85/3/- towards Municipal Surcharge) was paid by the party ~~when the~~ on 2 5 46 when the order regarding the levying of duty at one percent, on transfer of ~~reasonable~~ immovable property was in force

112 5) The Inspector General of Registration in Mysore, has agreed that the levy of the said Municipal duty is in order and has that the ~~refunds~~ question of the same does not arise

113 6) It is for orders as to whether the threatened suit may be awaited

21/4 21/4

114 7) It may be ascertained whether the G O sanctioning the levy has since been cancelled The file, if any, relating to the subject may be obtained & put-up

R 24/4

SS 20 / 4291

Notice of Suit on behalf of V Challammal ~~xxx~~ in respect of the refund of ~~Certain~~ Municipal App F III 2 duty & vues

General and Revenue Secretariat | File No 258 of 1916

Serial No	
	115 ~~The~~ The file may be sent to L S G Branch for furnishing information as called for in para 7 supra and also to put up ~~the~~ file relating to the Subject. ~~if any~~
	25/4 Submit L Sec Concurred 25/4
	116 Reference is invited to letter no L 147-38 dated 29-6-1946, addressed to the Inspector General of Registration directing him to hold in abeyance the levy of Surcharge duty as sanctioned in G.O.M.S L 10401 / Rev 170-45-2 dated 6-4-1946
	117 The connected file is put up separately with a Note
	118 Put up 26/4/46
	119 The Board is aware that the Surcharge is levied to meet the expenditure incurred in connection with the Scheme of Improvement of Madras City and that the Government have also sanctioned the levy of Surcharge on the Stamp duty on Transfer deeds executed in the Suburbs of Madras City in order to meet the expenditure to be incurred in connection with the Scheme of Improvement of the Suburbs. The Board is of opinion that the Government may consider the question of withdrawing the Surcharge levied in the City of Madras as well as in the Suburbs of Madras City as soon as the expenditure incurred in connection with the Improvement Scheme is met.

NOTE- Contn Sheet

File No 258 of 1946

General and Revenue Secretariat

Serial No

seen from the file pertg.

D) Mr Linked (repeg) file may be kept

returned when no longer required

Law Branch for

Secretary (13) for

30/4

The file relating to the Subject

is ~~herewith~~ linked herewith

12) Reference is invited to

para 12 supra

13) Reference is invited

to letter dated 9/10-1-47 from "P" in the linked file

the Municipal Commissioner, Bangalore,

as also the intimating that the Council

at their meeting held on 7-12-46 have 'C' in the linked f.

resolved "that the duty maybe levied

at 1/2% on the amount of Consideration

set forth in the deed of Conveyances" and

Soliciting Sanction of Government in the matter

17) ~~Sated~~ Submitted for orders

8/5/47

14) Government framed rules for levy of surcharge on transfers of immoveable property under Sec 67A, of the City Municipalities Act on 8th December 1944 On 6-4-1946 Government ordered that a levy at the rate of 1% should be made The Law Secretary opined that since the formality under Sec 65 was not observed the levy would be illegal and inoperative, (vide Para 69 of the linked file)

125 19) Therefore orders were issued on 29th June 1946 to keep the levy under abeyance

124 20) Fresh proposals have now been made by the Municipal Council and are pending sanction by Government If any amount is recovered illegally or paid by mistake the party who has made the payment is entitled to get back the amount The Municipality had ~~at that time~~ no right to recover the surcharge and if it is recovered, it is not only just but also equitable that the amount is refunded The party has threatened to file a suit and/if the matter goes to court one of the issues would be whether the imposition of the charge and the levy therefore is legal or not Since the levy is illegal, the court will order a refund

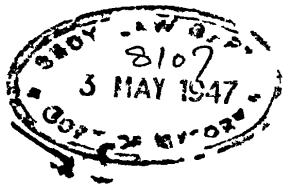
127 21) The statutory requirements must be strictly complied with before any tax could be said to be legally imposed Its non-compliance by the party entitles the plaintiff to recover what was levied from him by way of such tax (vide page 273, Law of Municipal Corporations by P D Iyengar, See also AIR 1924 Lahore 619)

128 22) It is plain, therefore, that when the assessment proceeding is in clear violation of the provisions of the statute, the court has jurisdiction to afford relief Action against municipal corporation to recover back money upon the ground of the illegality of the tax or assessment are upon principle and the weight of authority, maintainable when and in general only when the following requisites co-exist (i) the authority to levy the tax must be wanting, (ii) the money must have been actually received and the payment by the plaintiff must be under compulsion or protest (page 295 P D Iyengar's Law of Municipal Corporations)

129) In the present case, whether or not the amount was paid under compulsion or under protest, is a question of fact and a matter of evidence If the party had not paid the surcharge her document would not have been registered In order to get

the document registered she had to pay the surcharge and
to this extent an element of compulsion is involved
It cannot be said that the payment was made voluntarily
Considering all the circumstances, the party appears to have
a course of action to recover the illegal levy
130 The Advocate-General may perhaps be consulted

fr
Laws Leg) 3/5



131 Sir 3/5

132 Forwarded with compliments fr 3/5
The Advocate General for his opinion
By order
for Attorney 5/5
For Sec to Cabt
Law Dept

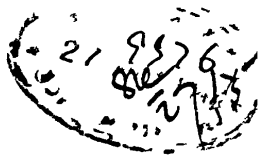
W.O. 98
7 5 5 47

7 NO 642/46 47
7 5 47

MM
5 5 47
133 Returned with Compliments
134 This is a fit case for refund whether the payment was made under compulsion or by an account of a rule which was inoperative at that stage refund ought to be made and cannot withheld

21 NO 1035/46 47
7 26 5 47

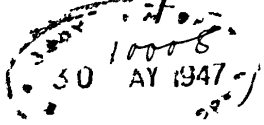
Sgd. Ethelmund Hambro
AG 26 5 47



OFFICE OF THE MINISTER FOR LAW
No. 8236

135 The Advocate-General for his opinion & file on of refund

fr 27/5



MM CMR
225 47 27/5

fr 27/5
Laws Leg)
136 DCC 10/6/47 — 13/6 Min mw) 137 Sir 3/5 fr 3/5

S520 v 4291 54 Bj. Law 258–46

N/s on behalf of [redacted] v. Challammal regarding the refund of Excess of Registration fee alleged to have been paid by her

1 39) Reference is invited para 28 supra

36) It is for orders as to whether this file may be sent to L S G Branch for information, before any reply is sent the Inspector General of Registration in Mysore in the matter

BS
16/6/47

38 Action has to be taken in respect of the question of refunding the Excess Registration fee to Mrs Challammal (Please paras 27 to 34 of the notes)

39 A reply has also to be sent to the Counsel of the party re. the action taken in response to the notice issued to Govt by the party

40 It is for orders as to whether this file may in the first instance be referred to the L S G Branch for taking further action in respect of the refund and a reply may be issued to the party soon after action is taken in the L S G Branch)

41) A Yes

(BA 16/6)

Asst Secy L SG Br) 16/6

Mr Anantha to take action as L 16/6

Notice of Motion on behalf of Sir W V Channon

5486

L

[43 Sealed with a draft letter.

17/6/1947

Why the draft reply to the Registrar which is in accordance with the opinion of the Law Members for approval please

[illegible] 19/6/47

1st The draft put up may be approved in the above circumstances

Minister [illegible]

per [illegible] 21/6/47

28/6/47

28/6

1/7/47 1) Answer as above

2) All warrants 28/6/47 returned file

To The Registrar

" Mr Town

" Constables

Affidavits in support of the Summons on Sealed duly in the above case

OFFICE OF THE [illegible] FOR EDUCATION
Date 21/6
No. of D.f.7.

TYPING SECTION
28 JUNE 1947
[illegible]

5486/9404/1

Surcharge on Stamp duty-

From the President, City Municipal Council Mysore

No 548 dated 12-5-47

States that the levy of surcharge on Stamp duty has been made with the approval of Government and after observing the formalities prescribed in Govt. No. L 1128-7 Fin 173-43-7 dated 21-5-43.

TYPIST SECTION
5 JULY 1947
SECTT.

(4) A note on the subject is put up for orders. This will be got typed, if approved

(5) Yes. Please - enl

4/7/47

4/7/47

(5) A typed note is put up for orders

8/7/47

N O T E

SUBJECT :- Levy of duty on transfer of immoveable property in Bangalore City, to be imposed in the form of a Sur-charge.

1) UNDER Section 64 (xiii) of the City Municipalities Act - 1933, any City Municipal Council may levy a duty on transfer of property (immoveable) in the shape of an additional stamp duty.

2) Under Section 67-A-3 of the Act, the Government may make rules for - (1) Regulating the collection of duty: (2) the payment thereof to the Municipal Council: and (3) the deduction of any expenses incurred by the Government in the collection thereof

3 In February 1944, the Municipal Commissioner, Bangalore City, enquired if the said Rules had been framed by the Government

4 Action was, therefore, taken to frame and publish the draft rules Objections thereto were invited before 15th July 1944 No objections were received and the proposed rules were confirmed and notified in the Gazette (Vide Notification No L 5632 dated 8th December 1944).

Flag W

5) The Bangalore City Municipal Council did not bring the above Rules into force On the other hand, the above Notification was referred to the Managing Committee with a view to determining the exact rate of surcharge - as the Act says " at a rate not exceeding one per cent"

6) The Law Section has expressed the opinion that although the rules have been prescribed by the Government, yet the formalities prescribed for the levy of the duty under Section 65 of the Act, should be observed and that in the absence of observance of such formalities, the levy would be illegal and inoperative

7) In this office letter No 14738 dated 29th June 1946, the Inspector General of Registration was directed that the levy of Surcharge on stamp duty at 1 per cent as ordered in this office letter dated 6th April 1946 might be held in abeyance until further orders of Goverment

Flag X)

8) After observing the necessary formalities, and after considering the objections in this behalf, the Bangalore City Municipal Council has resolved <u>that the duty be levied at</u>

Map P) <u>½ per cent</u> on the amount of consideration set forth in the deed of conveyance.

9) Mr M P Somasekhara Rao - Advocate, Bangalore, has objected to the above draft rules on the ground that the Municipality can levy this duty only on instruments of sale or gift or mortgage of immoveable property and not on any other kind of transfers as indicated by the words " Or otherwise" in the draft rules

Map 9-2)

10) The Manager of the Bank of Mysore, has suggested the levy of this duty on instruments of transfer of ownership only and not on the instruments of mortgages and that the limit of consideration for the levy of this tax may be fixed at Rs 5,000/- and not at Rs 2,500/- as proposed in the draft rules

11) The Commissioner of Stamps in Mysore, who has been consulted on the above objection letter received from the Authorities of the Bank of Mysore, has pointed out that the words "Or otherwise" mentioned in the Rule is <u>not</u> found in Section 67 -A(1) of the Mysore City Municipalities' Act and as such, this Rule is inconsistent with Section 67-A of the Act, which lays down the levy of the said duty on instruments of sale, gift and mortgage of immoveable property He has, therefore, suggested that the amendment of Section 67-A of the Mysore City Municipalities' Act 1933, as noted below :-

Map 'J'

" The duty on transfer of immoveable property shall be levied in the form of a surcharge on the duty imposed by the Mysore Stamp Act, 1900 - on instruments of sale, gift and mortgage <u>with possession of</u> immoveable property

12) It is said that this is in accordance with the procedure in vogue in City of Madras"

13) In connection with the notice of a suit on b-half of Sri: V Chellammal, the refund of the surcharge stamp duty of Rs 85-3-0

paid by the applicant was sanctioned by the Government (Vide Government Order No L 1774/M1-109-46-2 dated 30th June 1947

Points for Orders

14) 1 Whether the rate of levy may be reduced from 1 per cent to ½ per cent as resolved by the Bangalore City Municipal Council

2 Whether levy may be confined to instruments of sale, gift and mortgage with possession of immoveable property and action taken to amend the Section 67-A of the Act as suggested by the Municipal Commissioner

3 As it would take a long time to amend the Act, after observing all the prescribed formalities, it is for consideration if the draft Rules may be modified so as to be in conformity with Section 67-A of the Act

15 The above detailed notes proposed
to The Bangalore city M C
have resolved to levy under
the provisions of sec 64(b)
(xiii) of the city M(Tax) Act, 1933
a duty on every transfer of
immovable property in the shape
of an additional stamp duty
The other provisions relating to
the levy of this tax are
contained in sec 67 A
the Act

w
97

Cpg

17 Under sec 67 A (2) of the
Act Govt have to make rules
for regulating the collection of duty,
the payment thereof to the credit of the
Govt expenses etc these rules
have been framed by Govt already
Hap/W (vide notn no 5632 dt 8/12/1943
PH 193-43-3

18 The following amendments to the above
rules have been suggested

A 1) It has to be stated in the rule
definitely that the levy will be
at the rate of one half percent
on the amount of consideration, the value
of the property or the amount secured
by the mortgage instead of as prescribed
as laid down in sec 67. A
This proposal may be approved

B 2) The word "otherwise" used in
rule 1 of the rules may be
omitted for reasons urged by
the Govt of Stamps have also urged this
the Govt of Maharashtra
of the word this may be accep

19) - To the proposal made by the Manager, Bank of Mysore That the levy of duty may be eliminated on transfer of the ownership and or one instrument of mortgage & that the limit of consideration may be fixed at Rs 5000/- instead of Rs 2500/- as at present may not be accepted, as it involves an amendment of the Act

C

20 The Court fee stamps in Mysore has also suggested that Sec 67 A(2) of the Act may be amended so as to bring it on a par with the one found in the Madras of this Act But that would mean an amendment of the provisions of the Act

D

21) The proposal of the Manager Mcl. to levy the duty may be agreed, subject to the modifications suggested

respect of the rules
framed in this behalf as at
A & B supra

22) As the proposals regd at
C & D above involve an amendment
of the Statute, they can be considered
separately and necessary action taken

23) In order to avoid delay & consequent
loss of revenue, to get the Bill,
the proposal to levy the surcharge may
be sanctioned with effect from 1st October 1947
after observing the formalities prescribed in
this behalf & giving previous notice of
the orders proposed.

Revised draft
31/7/47

24) I fully agree with the above views of the Assistant Secretary Sanction may be accorded for the levy of the sur-charge stamp duty in the Bangalore City Municipality as proposed at ½ % on the amount of consideration, the value of the property, or the amount secured by by the mortgage, subject to the amendments suggested at A & B in para 18 supra - in the rules sanctioned.

25 The other two amendments at C & D which involve the amendment of the City Municipalities Act itself may be considered seprately and needful action taken.

26 The above levy may be sanctioned and given effect to from 1st October 1947 after observing all the prescribed formalities

contemplated under Section 67 of the City Municipalities Act

Minister for Education & P.H. & Premier

21/8/47

13/8/47.

24/8/47

26/8

Dft for approval

A draft G.O. is submitted for consideration

28/8

3/9

Issue at once

1/9/47

Take further action in the matter forms referred to in the above

To

The Hon'ble
" Director-General of Registration
" Stamp Commissioner
" D.C. Bangalore
" Controller

9328-33 dt 15-9-47.

BANGALORE CITY MUNICIPALITY

No A1 348-39
Encl

MUNICIPAL OFFICES,
Bangalore 4th June 1945

FROM

K SUBBA RAO ESQ, B A,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

C Narayanaswamy Naidu, Esq, B A, B L,
Legal nemembrancer and Secretary to
Government, Law Department, Bangalore

SIR,

In continuation of this office letter No A1.348-39 dated 7-2-1944, in the matter of framing rules, regarding the levy of surcharge Stamp Duty in the Bangalore City, I have the honour to request the favour of early orders of the Government in the matter

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

Daily Files. Abstract of News. 288/bk 25/7 20th July 1945

PART I.
News of general interest.

d-12343 21/6/45
To the Municipal Comm
Bangalore city
C Dharwar the presidency
dear Sir,
With reference to your
letter no. Ft I 348-34 d 4-6-45
re the levy of surcharge Stamp
duty, I am directed to invite
reference to Govt no d 5632/ML
193-43-3 d 8-12-44, issuing
rules for regulating the levy and
collection of the duty on the
immovable property to be levied
in the form of surcharge by the

Bangalore City Municipal Council

and to request that action

may be taken ~~accordingly in~~
~~the matter~~ to bring the rules into
force immediately & have the
~~copy of the rule~~ [illegible]
with is enclosed for Kind Perusal

Extract from "THE HINDU", 20-7-45

Funds for Local Bodies

The Madras Government propose to levy a surcharge on Stamp Duty payable under the Indian Stamps Act, 1899, with a view to augmenting the resources of Municipalities and Local Boards in the Province

---

Take Extract & send to L S G"

and B S R

Mr Smartt

The above extract be sent to L S G, for needful action

27/7

L S G Br) 27/7

27 7 45

PART I.

News of general interest.

MYSORE.

Times of India, 19-7-1945.

Mysore Students' Congress. The first conference of the Bangalore Students' Congress will be held in Bangalore on July 21 under the presidency of Mr.N.G. Ranga, Member, Central Legislative Assembly. Mr.S. Siddalingaiya is to inaugurate the conference.

Hindu, 20-7-1945.

Mr.K.Chengalaraya Reddy. It is reported that Mr.K.Chengalaraya Reddy, President of the Champion Reefs Mine Association, K. G. F., who was selected as a Delegate of the Indian Miners to the Miners' International to be held at Paris on August 7, may not proceed to France in view of passage difficulties.

INDIAN STATES.

Hindu, 20-7-1945.

Merger Scheme. The "Associated Press of India" understands that many 'non-salute' States of Gujarat and Kathiawar have decided not to accept the Attachment Scheme. As a result important developments are expected to take place shortly. A further message says that the Chiefs of Rajpipla and Rajpipla, two non-salute States, having declined to accept the scheme of attachment, those two States are being taken under management by the Political Agency.

Times of India, 19-7-1945.

Teachers' Training School. The Indore Government have opened a Teachers' Training School, as an experimental measure, for preparing trained teachers for Vernacular high schools which have increased in number in the State.

A. P. I. Message.

Reforms in Kolhapur. The Prime Minister of Kolhapur has announced that the Crown Representative has approved a proposal of the Kolhapur State to appoint a Reforms Committee of five officials and five non-officials to suggest ways and means to liberalise the present constitution of the State Legislative Assembly.

INDIAN PROVINCES.

Hindu, 20-7-1945.

Political Prisoners. Maulana Abul Kalam Azad, the Congress President, in a press interview at Calcutta,

282
45

stated that he had written to the Viceroy on the question of release of political prisoners and the lifting of the ban on Congress organisations in the country. He added that he had not yet received any reply from the Viceroy.

Indian Express, 20-7-1945.

Prevention of Begging. An Act to prevent begging in the Madras Province excepting the City of Madras, has received the assent of His Excellency the Governor.

The statement of objects and reasons for this step refers to the fact that there is no provision of law under which beggars in mofussil areas can be committed to work-houses or special homes. Such a provision existed so far as the City of Madras was concerned. The Government considered that legislation on the lines existing in Madras should be introduced for mofussil areas.

Power has been taken to bring the provisions of the Act into immediate force. Specific provision has also been made in the Act to prevent begging in any railway carriage or station.

Indian Express, 20-7-1945.

Canadian wheat for India. Sir Ardeshir Dalal, Member, Viceroy's Executive Council, who is on a visit to Canada, said that the Central Government had agreed to purchase upwards of 1,00,000 tons of Canadian wheat per month till the end of 1945 provided shipping space was available.

Hindu, 20-7-1945.

Funds for Local Bodies. The Madras Government propose to levy a surcharge on stamp duty payable under the Indian Stamps Act, 1899, with a view to augmenting the resources of municipalities and local boards in the Province.

Take by Head Board before Rev. TR

Hindu, 20-7-1945.

Corporation College for Madras. Mr.M. Radhakrishna Pillai, Mayor of Madras, has suggested a scheme for starting a Corporation College in the City. The City Council is considering the proposal.

Mail, 20-7-1945.

Assam Ministry. The Congress High Command has authorised Mr.Gopinath Bardoloi, Leader of the Congress Party and ex-Premier of Assam, to form a Congress Ministry in Assam, if it becomes necessary.

G E N E R A L

Hindustan Herald, 17-7-1945.

Motor Industry in India. The 'New York Herald Tribune' says that the American General Motors Corporation have built a large plant in India for the manufacture of American designed automobiles by Indian labour.

PART II.

Articles in the Local Newspapers.

M Y S O R E.

The Vishwakarnataka, 19-7-1945.

Problem of Indian States. The paper suggests to the leaders of the Mysore Congress to take the public into their confidence in regard to the talks they recently had with the leaders of the Indian National Congress at Simla. It also advises the local Congress leaders to concentrate their effort on the solution of the problems facing the people without aspiring for office.

The Tri-Nadu, 19-7-1945.

Bangalore City Municipality. Referring to the Budget estimates for 1945-46 of the City Municipal Council, Bangalore, the paper says that the provision of essential civic amenities is not keeping pace with the increase in the Municipal Revenues. It adds that the present City Municipalities Act does not give full power to the Municipal Council to spend the money it collects and that there is likely to be no improvement in the position so long as the Government have the final voice regarding the expenditure to be incurr by the Municipal Council.

The Deshabandhu, 19-7-1945.

Failure of rainfall in Chitaldrug District. Quoting from a letter from a correspondent at Chitaldrug describing the sad plight of the people owing to the failure of rains in the District for the past three or four years, the paper requests the Government to take suitable steps to stock adequate quantities of food grains to meet future contingencies. It also suggests that the Government should grant remissions of land revenue on a generous scale to the raiyats in the affected areas.

3 JULY 1945 GOVT OF MYSORE

Publicity Officer
to Government

L4726-7 Dt 6-12-45

To, 1) The Municipal Comr
Bangalore City
2) The President Mysore city
Municipal Council

Sir,

I am directed to invite
reference to your no dated

X
1 Mysore Municipality no L 11287
2 MH 193-43-7 dt 21-5-45
3 Govt no L5832
MH 193-43-3 dt 8-12-44

issuing rules for regulating the levy and collection of the duty on transfers of immoveable property to be imposed in the form of a surcharge by the Bangalore city and Mysore city Municipal Council and to enquire if the rules approved by the Government in this behalf have been brought into force and the levy of surcharge

2

fee on Stamp duty enforced.
Of 00, the amount collected by us 1.12 us$
may be missing in
An early reply is requested.

Thanking you

Yours faithfully

No M2 SC 2944/45-46
Encl

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL
MYSORE

From

Date 5th Feb 1946

R Ramachandra Rao Bhombore, Esq , B A
President City Municipal Council
MYSORE

To

J.B Mallaradhya, Esq , M A ,
Secretary to Government,
Revenue Department,
Bangalore.

GEN & R I Sec
57506

Sir,

With reference to your letter No L 4726-7 dated the 6th December 1945, regarding the collection of duty on transfer of immoveable properties in the City, I have the honour to state that the rules approved by the Government in this behalf have been brought into force from 1st July 1945 The amounts collected so far are noted below -

July 1945	Rs 2176-8-0
August,1945	Rs 3657-0-0
September,1945	Rs 3427-0-0
October, 1945	Rs 3925-8-0
November, 1945	Rs 3105-8-0
December 1945	Rs 2340-8-0
Total	Rs 18,632-0-0

But the amounts collected have not yet been transferred to the funds of this Municipality I am sending a copy of this letter to the Comptroller to Government with a request kindly to transfer the duty collected so far to the funds of this Municipality

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT

SIR

L 8140

- 12 2 46

To The Municipal Mayor
Bacolor City

I am directed to invite reference to this office letter No L 4926-7 dated 6-12-45 calling for information regarding the collection of duty on transfer of immoveable properties in ~~the~~ Bacolor City and to request that the reply in the matter may be furnished early

Thanking you

Very truly yours

Ja Reyes Secy

12/2

Bangalore City Municipality.

No A1 348-39
Encl

MUNICIPAL OFFICES
Bangalore 25th Feb _ 1946

FROM

SAFI DARASHAH, Esq, B A,
MUNICIPAL COMMISSIONER,
BANGALORE CITY.

GEN & REV SECRETARIAT
6078
28 FEB 1946
L. S. G. BRANCH.

To

S Mallaradhya, Esq , M A ,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

SIR,

With reference to your letter No L 4726-7 dated 6-12-1945 enquiring whether the rules regarding the levy of duty on transfer of immoveable property to be imposed in the form of a surcharge, approved in Government Order No L 5632-M1 193-43-3 dated 8-12-1944 have been brought into force etc , I have the honour to state that the District Registrar, Bangalore District has intimated in his letter No C R 475/45-46 dated 19-2-1946 (copy enclosed) that the orders of Government in this behalf have not been received in the Sub Registrar's office, Bangalore City, and that no collection has been made on this account

I have the honour to be,
Sir,
Your most obedient servant,

Darashah

hsr/-

Municipal Commissioner

er No C R.475/45-46 dated 19th Feb 1946 from the District Registrar, galore District, to the Municipal Commissioner, Bangalore City

---

With reference to your No A 348-39 dated 10-12-1945 requesting that the amount of surcharge of stamp duty recovered on transfers of immoveable property in Bangalore City, Municipal area upto 1-12-1945 may be intimated, I have the honour to state that it is reported by the Sub Registrar, Bangalore City in his No 464/45-46 dated 3-1-1946 that no orders of Government have so far been received enforcing the levy of surcharge of stamp duty referred to above

---

(Copy)

Municipal Commissioner

L 9/4/42

To 9-3-46

The M L Comr, Bhuvaj

Sir,

Levy of duty on transfer of immovable property to be imposed in the form of a surcharge.

With reference to the correspondence ending with your letter No AJ 348-39 dated 25th February 1946 on the above subject, I am directed to invite reference to this office letter No L 1243 dt 21 Aug- on the matter & to enquire the cause under which action was not taken in this behalf in spite of the clear & specific instructions of govt & requ may be kindly sent in

In the meanwhile,
the D S H / Registration
may be written to at once
and action taken to levy
the ~~duty~~ duty in question, without any
further delay, according to
the rules prescribed in this behalf

I have etc
Sd/-
for Secy to the Govt of India

1943 D G 346

Memo No. A/9143 dated the 25th of September 1946

Copy forwarded to the Director General of Supplies & Disposals, New Delhi for information with reference to his letter dated 25th of September 1946 on the subject noted in the margin.

A statement of instruments executed in favour of the Government of India during the month of August 1946 is enclosed herewith.

Sd/- [illegible]
for Secretary to the Government of India

T J
pl make
copy

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 9142 — *Dated Bangalore,* 9 March 1946.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Revenue Department.

To

The Municipal Commissioner,
Bangalore City.

Sir,

Levy of duty on transfer of immovable property to be imposed in the form of a surcharge.

With reference to the correspondence ending with your letter No. T.1.213-39 dated 25th February 1946 on the above subject, I am directed to invite reference to this Office letter No.L 1243 dated 21st June 1945 in which it was stated that the Government are to consider whether legislative measures should be taken in this behalf or whether it would be sufficient if specific instructions of Government. A reply may be kindly sent in three days. In the meanwhile, the Inspector General of Registration may be written to at once and the duty collected on the documents in question, without any further delay, according to the rules to be framed for this behalf.

I have the honour to be,
Sir,
Your most obedient servant,
Sd. J.N. Ballaruchya,

Secretary to Government
Revenue Department.

Memo No. L 9143 Dated, 9 March 1946.

C.I. .3.

Copy of the above is forwarded, with compliments, to the Inspector General of Registration for information and necessary immediate action. A copy of the letter dated 25th February 1946 received from the Municipal Commissioner is enclosed.

A statement of instruments of transfer of immovable property registered in the Bangalore City ~~Sub~~ Registrar Office from 1st July 1945 up to end of February, 1946 may be obtained, together with the amounts which should have been collected according to the rules issued in this behalf and forwarded to Government before the 20th March 1946.

By Order,

for Secretary to Government,
Revenue Department.

Letter No.A1 C18-39 dated 3rd February 1946, from the Municipal Commissioner, Bangalore City, to the Secretary to Government Revenue Department, Bangalore.

With reference to your letter No. [illegible] dated the 6th December 1945, enquiring whether the rules regarding the levy of duty or transfer of immoveable property to be executed in the form of a re-conveyance, approved in Government Order No.I. [illegible] dated 8th December 1944, have been brought into force etc., I have the honour to state that the District Registrar, Bangalore District has intimated in his letter No. C.P.475/45-46 dated 16th February 1946 (copy enclosed) that the orders of Government in this behalf have not been received in the Sub Registrar's Office, Bangalore City, and that no collections has been made on this account.

"Copy"

[signature]

for Secretary to Government,
Revenue Department.

I.J.M.S.

No A1 348-39

CITY MUNICIPAL OFFICES,
Bangalore dated 15th March 1946

FROM

SAFI DARASHAH ESQ B A
Municipal Commissioner
Bangalore City

TO

J B Mallaradhya, Esq , M A ,
Secretary to the Government of Mysore,
Revenue Department,
Bangalore

Sub Levy of duty on transfer of immovable property in the Bangalore City to be imposed in the form of a surcharge

SIR,

With reference to your letter No L 9142 dated 9th March 1946 on the above subject, I have the honour to state that the copy of Government Notification No L 5632-/M1 193-43-3 dated 8-12-1944 was received in this office on 31-7-1945 The Comptroller to Government was addressed on 8-8-1945 to arrange to credit to the Municipal funds the amount due to this Municipality as per above Government Notification No reply has been received so far from him in the matter

2 A copy of the said Notification was sent on 8-3-1946 to the Inspector-General of Registration in Mysore, Bangalore, with a request to issue necessary instructions to the concerned subordinate officers to arrange to collect the duty and credit the same to the Municipal funds as per rules A reply has since been received from the Inspector-General of Registration, intimating that necessary instructions have been issued to the District Registrar, Bangalore District and Sub-Registrar, Bangalore City

3 It may be stated in this connection that under Section 67 A of the Mysore City Municipalities Act, this duty has to be levied at a rate not exceeding one percent

p t

on the amount of the consideration set forth in the instrument The exact rate at which the duty has to b levied will have to be decided by the Council and the orders of Government obtained on the opinion of the Council in this behalf As such; the Government Notification referred to above was placed before the Municipal Council on 8-8-1945 At the Council Meeting held on 11-8-1945, the matter was referred to the Bye-law Committee the latter deferred the consideration of the subject at their meeting held on 29-10-1945 The Bye-law Committee has not met since then

4. In view of the urgency in the matter, the Honorary President has referred the matter to the Managing Committee The Opinion of the Managing Committee will be placed before the Municipal Council and their resolution thereon submitted to Government for approval early

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

Forwarded with compliments
1813
Honorary President

hsr/-

To L9902 Q273 U6

The Inspector General of Registration in Mysore

Bangalore

Levy of duty on transfer of immoveable property to be imposed in the form of a surcharge in Bangalore City

Sir,

I am directed to invite reference to this office memo No L9142 dated 9-3-46, calling for certain information on the above subject and to request that a reply thereto may be kindly

Greenstead, very early.

I have the honour
to be
Sir
Your most obedient
humble servant
The Revd Lee

11

To L9903 9273 46.

The President. City Municipal Council, Mysore

Levy of duty on transfer of immovable property to be imposed in the form of a surcharge

Sir,

I am with reference to the correspondence with letter No M.2.M 2944/45-46 dated 5-2-46, on the above subject, directed to request you to refer the local rate at which the

duty in question has been levied in the
Mysore city Municipality with effect-
from 1-7-1945

Yours truly,
for Revenue Secy

III

L9904 & 27 3 46

To

The Controller to Gut-

- Levy of duty on transfer of immovable property in the Bangalore city to be imposed in the form of a Surcharge

Sir,

I am directed to state that the Municipal Commr Bangalore city has reported that you were requested on 8-8-46, to arrange to credit to

the municipal funds, the amount due to the Barcelona City Municipality, in accordance with your No. 25832/PL 193-43-3, dated 8-12-44 and that no reply has been ~~received~~ sent so far. Thank You in the matter.

I am to request You to kindly inform the action taken by You in crediting the amount in question to the funds of the Barcelona City Municipality.

I have the honour
to be
Sir
Your most obedient
servant

Postal Address —
POST BOX No 5

Tel Address —
INREGIS BANGALORE

GOVERNMENT OF MYSORE

REGISTRATION DEPARTMENT

In reply refer to
No C 443/45-46
Encls Two Form

OFFICE OF THE INSPECTOR GENERAL OF REGISTRATION IN MYSORE

Dated Bangalore the 28th March 1946

FROM M Navaneetham Naidu, Esqr ,B.A ,B L ,
Inspector General of Registration in Mysore

To
J B Mallaradhya, Esqr , M A ,
Secretary to Government of His Highness the Maharaja of Mysore,
Revenue -- *Department, Bangalore*

Subject - Regarding the levy of duty on transfers of immoveable property to be imposed in the form of a surcharge

---

Sir,

Adverting to your Memo No L 9143 dated 9th March 1946 on the above subject, requesting to obtain and forward a statement of instruments of - transfers of immoveable property registered in the Bangalore City Sub Registry Office from 1st July 1945 to the end of February 1946 together with the amounts which should have been collected as surcharge duty, I have the honour to state that a sum of Rs 1,13,859-8-0 would have been collected on 1864 instruments of transfer, if the levy of such duty had been fixed at the maximum rate of one per cent, as furnished in the enclosed statement received from the District Registrar, Bangalore District

In this connection I have to state that the Municipal Commissioner, Bangalore City, who was requested to intimate the rate percentum at which he said duty has to be levied and collected, intimates in his letter No A1 48-39 dated 20th March 1946 (Copy enclosed) that this matter has to be decided by the Municipal Council and that it is pending consideration before the Managing Committee, etc.,

I therefore request that orders of Government in the matter of taking

taking action as per Government Order No L 5632-M1 193-43-4 dated 8th December 1945, on the above subject, may kindly be obtained and communicated at an early date

I have the honour to be,
Sir,
Your most obedient servant,

Inspector General of
Registration

mec

WD 6737- GBPM—80 000—9 41

1945 46

From

Copy of letter No A1 348-39 dated 20th March 1946 from the Municipal Commissioner, Bangalore City to the Inspector-General of Registration in Mysore, Bangalore

---

With reference to your letter No C 443/45-46 dated 15th March, 1946, regarding the levy of surcharge duty on instruments of transfer of immoveable property situated in the Bangalore City Municipal --- Limits, I have the honour to state that the rate percentum at which this duty has to be levied and collected has to be decided by the Municipal Council. The matter is pending consideration before the Managing Committee The resolution of the Municipal Council on the opinion of the Managing Committee will be intimated to you as early as possible

2 Regarding the nature and the value of the instruments on which this duty has to be levied kind reference is invited to Section 67(A) of the Mysore City Municipalities Act and the Government Notification No L 5632/M1 193-43-4 dated 8th December 1944, a copy of which has been forwarded to you with this office D O Letter No A1 348-39 dated 7th March 1946

****

For Inspector-General of Registration

28/3

WD 6737- GBPM—80 000—9 5 41

1945 46

From

The District Registrar,
Bangalore District
Bangalore

To

The Inspector-General of
Registrations & Kaysal
Bangalore

Dated 22nd March 1946

Despatched 22nd March 1946

Received

General No CR 644/45-6

No

Enclosure No Two only

Sir,

With reference to your letter No C443/45-46 dated 12 3 1946, I have the honour to forward herewith a statement showing the particulars regarding the amount of municipal surcharge stamps duly taxed which would have been collected on instruments of transfer of immoveable property registered in Bangalore City-South Registrar's office from 1st April 1945 to end of February 1946, received for notice from Registrar with his report No 633 of 1945-64 21 3 46

I have the honour to be
Sir,
Your most obedient Servant
[illegible]
Deputy for District Registrar Bangalore

ಸಂ: ಚಿಂಗಲ್‌ಪಟ್ ಜಿಲ್ಲೆಯ ಮಜಿಸ್ಟ್ರೇಟರ ಆದೇಶ
ಬರಬೇಕಾದ ಸಾಮಾನು ಪರಿಹಾರಕ್ಕೆ —

ಚಿಂಗಲ್‌ಪಟ್ ಜಿಲ್ಲೆಯ ಮಜಿಸ್ಟ್ರೇಟರವರಿಂದ ಹೊರಡಿಸಲ್ಪಟ್ಟ ಆದೇಶ

ಸಂ: ಸಿ.ಆರ್.ಪಿ. ಮಾಸಾಂತ್ಯ 12-3-46ನೇ ದಿನಾಂಕ
ಇ 443/45-46 ನೇ ನಂಬರಿನಲ್ಲಿ ಮಾಡಿದ ಪ್ರಸ್ತಾವನೆಯ
ಮೇರೆಗೆ ದಿನಾಂಕ 13-3-46ರಂದು ಈ CR 644/45-46 ನೇ
ನಂಬರಿನ ಆದೇಶವನ್ನು ಈ ಕೆಳಕಂಡಂತೆ ಹೊರಡಿಸಲಾಗಿದೆ. 1945
ನೇ ಇಸವಿಯಲ್ಲಿ ಆಗಸ್ಟ್ 1946ರಲ್ಲಿ ಚಿಂಗಲ್‌ಪಟ್
ಜಿಲ್ಲೆಯಲ್ಲಿ ಕೆಲವು ಕಡೆಗಳಲ್ಲಿ ಕೋಮುಗಲಭೆಗಳು
ನಡೆದಿದ್ದು ಈ ಸಮಯದಲ್ಲಿ ಹಲವು ಜನರ ಆಸ್ತಿಪಾಸ್ತಿಗಳು
ಹಾಳಾಗಿದ್ದು ಅವುಗಳಲ್ಲಿ ಕೆಲವು ಆಸ್ತಿಗಳು ಸರ್ಕಾರದ
ಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಟ್ಟಿದ್ದು ಅವುಗಳಿಗೆ ಪರಿಹಾರ

ದಿ 21-3-46

ಮದಿಳಿದ ದಾವೆಗಳನ್ನು ಕೈಗೆತ್ತಿಕೊಳ್ಳುವ ಕೋರ್ಟಿನಲ್ಲಿ 1945 ನೇ ಇಸವಿಯ ಜುಲೈ ತಿಂಗಳಿಂದ 1946 ನೇ
ಇಸವಿಯ ಜನವರಿ ತಿಂಗಳ ಕೊನೆಯವರೆಗೆ ಇತ್ಯರ್ಥವಾದ ಮೊಕದ್ದಮೆಗಳ ವಿವರವನ್ನು ಕೆಳಗೆ
ಕೊಡಲಾಗಿದೆ. ಕ್ರಮ ಸಂಖ್ಯೆ 1 ರಲ್ಲಿ ಹೇಳಿರುವ ಮೊಕದ್ದಮೆಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಒಂದು ಮೊಕದ್ದಮೆಯ
ಕಕ್ಷಿದಾರರಿಗೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಯಾವುದಾದರೂ ಮೊಕದ್ದಮೆಯು (ಅಂದರೆ ಸಿ. ಸಂ. 443 ಆಫ್ 12-3-46
ಅಥವಾ ಸಿ. ಸಂ. 644 ಆಫ್ 13-3-46) ಇತ್ಯರ್ಥವಾಗಿದೆಯೋ ಇಲ್ಲವೋ ಎಂಬುದನ್ನು ತಿಳಿಸಿ.

Immediate

ಕ್ರಮ ಸಂಖ್ಯೆ	ಮೊಕದ್ದಮೆಗಳ ಸಂಖ್ಯೆ	100 ರೂಪಾಯಿಗಿಂತ ಜಾಸ್ತಿ ಮೊತ್ತದ ಮೊಕದ್ದಮೆಗಳಲ್ಲಿ ಕೋರ್ಟಿಗೆ ಬಂದಿರುವ ಒಟ್ಟು ಮೊತ್ತ			ಷರಾ
		ರೂ.	ಆ.	ಪೈ.	
ಹಣದ ಮೊಕದ್ದಮೆಗಳು	53	1453	8	-	
ಕ್ರಯ ಮೊಕದ್ದಮೆಗಳು	1028	73029	8	-	
ಪೋಷಕತ್ವವುಳ್ಳ 2500/- ಕ್ಕಿಂತಲೂ ಜಾಸ್ತಿಯ ಮೊಕದ್ದಮೆಗಳು	692	31590	-	-	
ಇತರ ವಿಧವಾದ ಸ್ಥಿರಾಸ್ತಿಯ ಹಕ್ಕಿನ ಮೊಕದ್ದಮೆಗಳು	91	7786	8	-	
ಒಟ್ಟು	1864	113859	8	-	-

ತಾ 21-3-1946.

No M2 Sec8/CR 56

Encl

7148

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL
MYSORE

From

Date 4th April 1946

R Ramachandra Rao Bhombore, ~~Esq~~, B A
President City Municipal Council
MYSORE

To

J B.Mallaradhya, Esq.,M A ,
Secretary to Government,
Revenue Department, Bangalore

Sir,

With reference to your letter No L 9903 dated 27-3-1946, I have the honour to state that a rate of 1% is charged as duty on transfers and mortgages of immoveable properties in the City with effect from 1-7-1945

I have the honour to be,
Sir,
Your most obedient servant,

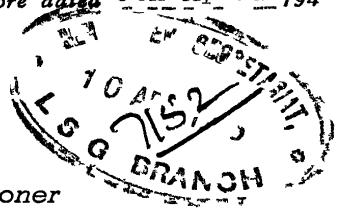
PRESIDENT

SNR

No A1-348-39
Encl nil

CITY MUNICIPAL OFFICES,

Bangalore dated 6th April 1946



FROM

SAFI DARASHAH, ESQ., B A
Municipal Commissioner
Bangalore City

To

J B Mallaradhya, Esq., M A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

Sub - Levy of duty on transfer of immovable property in the Bangalore City to be imposed in the form of a surcharge

---

SIR

In continuation of this office letter No A1 348-39 dated 18-3-1946 on the above subject, I have the honour to state that the matter was discussed at great length at the Council meeting held on 29-3-1946, but no final decision was arrived at as to the rate at which this duty has to be levied, and the matter will be considered again at the next meeting of the Council

2 A copy of the Council proceedings dated 29-3-1946 is herewith forwarded for favour of perusal The final decision of the Council in the matter will be reported to Government as early as possible

I have the honour to be,
Sir,
Your most obedient servant.

Municipal Commissioner

Forwarded with compliments

Honorary President 6 4 46

hsr/-

Council Proceedings dated 29th March 1946.

Subject No.40.

The President informed the House that the Government had passed final orders sanctionung the levy of stamp duty under Sec. 67(a) of the Municipal Act and that the subject had come up before them for fixing the rate at which it had to be levied. The Governmer Order merely stated that the levy may be up to the extent of one percent and had not given the rate at which it had to be recovered. In Mysore The Mysore City Municipality had already given effect to this and were recovering at one percent. By putting off the matter, the Municipality was out to lose and so, the Managing Committee had, after a good deal of deliberation, fixed the rate at ½ percent. The Council might accept the recommendation of the Managing Committee.

Mr. G.V. Ramachar speaking on the subject, wanted to know if all the formalities contemplated under Section 65 of the - Municipal Act had been gone through and if the move for the levy had come from the Municipal Council. He was informed by the Presidi President that in 1939, the Council adopted the proposition of Mr. K.V. Nagenna to levy this rate and that in 1942, the Government introduced a bill in this behalf and subsequently issued the order for its levy.

Mr. G.V. Ramachar then spoke on the merits of the levy and said that this extra taxation should not be a burden to the poor, while the rich could easily pay the same. With this in view, he moved that ' a rate of ½ percent may be levied upto Rs. 10,000/- and one percent above Rs. 10,000/-.

Mr. C.N. Narasinga Rao speaking next said that the Government had fixed Rs. 2500/- as the minimum for the levy and he suggested an amendment that upto Rs. 2500/-, it is to be free of levy,, between Rs. 2500/- and Rs. 10,000/- the rate will be ½ percent and above Rs 10,000/- it will be one percent '

Mr Misrilall Parasrull seconded the above and Mr G V. Ramachar supported it, withdraring his suggestion.

Mr M K Narayana Iyengar supporting the Managing Committee opinion said that since it was a new levy, it was not desirable to start the same with the maximum fixed by Government.

Mr Ramalal Thiwari also supported the opinion of the Managing Committee and suggested that the amendment may be withdrawn.

Mr. Devudu Narasimha Sastry supported the levy at the rate of one percent and said that upto Rs 5000/- it may be made tax-free

Mr M V Veerappa opposed the increase of the rate on the ground that the people were already burdened with sales tax etc , and this extra burden would cause no small amount of trouble to the people. He said that the opinion of the Managing Committee may be approved.

Mr. M.Krishnaswami Pillay also supported the Managing Committee opinion and opposed the suggestion of Mr Devudu Narasimha Sastry

Mr S. Krishnappa supported the opinion of the Managing Committee and Mr D. Venkataramanappa supported Mr C.N.Narasinga Rau's amendment

Mr G. Nanjappa opposed the levy on the ground that instead of levying this new tax, it was better the Government paid the Municipality half of the Registration fees they are now recovering in the City

Mr. C.G. Sastry also opposed the amendment of Mr. C.N.Narasinga Rau.

After Mr. C. N.Narasinga Rau suitably replied to the objectio his amendment was put to vote, 8 voting and 9 against, and it was lost.

Mr. M K. Narayana Iyengar demanded poll and Mr. Ramalal Thiwari supported it.

The following Members voted For:- Messrs. K.Ambrose Ananda,G.V. Ramachar, A J.Khaleel, C. Chenniah, K b Bhavanisa, Misrilall Parasmul C N Narasinga Rau and D. Venkataramanappa.

The following voted Against :- Messrs. M.V.Veerappa, M.K.Narayan Iyengar, B. Krishnappa, M.Krishnaswami Pillay, C.G. Sastry, Ramalal Thiwari, G Manjappa, C. Krishna Rao.

The result of poll was 8 For and 8 Against.

The subject has to be brought up again at the next meeting.

Sd/-. M. G. Suryanarayana Rao

Hon.President.

True copy

For Municipal commissioner

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

L 10401 / MR 170-45-2 Immediate 6/4/46

To

The Inspector General of Registration in Mysore, Bangalore

Subj: Levy of duty on transfer of immovable property in the Bangalore city to be imposed in the form of a surcharge

Sir,

With reference to your letter No C 443/45-46 dated 28-3-1946, requesting orders in the matter of taking action, as per G.O. No L 5632-MR 193-43-4 dated 8-12-44, I am directed to state that, under section 67 of the Mysore City Municipal Act 1933 and the rules framed thereunder, action may be taken mandatorily to levy and collect the above duty at source, at the rate of one percentum, as in the case of the Mysore City Muni-

In this connection I am to request you to kindly examine and report why no action was taken by the Registration Deptt to recover the amount in question from 1st July 1945 and whether the Registration Officers in Bangalore City are not bound as per rules in the appendix to the notification published under the notification No L 5632-Fd (93-43-3, dated 8-12-44, to collect the duty or seek instructions from the Head of the Deptt

I have the
honour
to be
Sir
Your most obedient
servant
for Revenue Secy

Memo No. L 10402-Ft D 6/4/46

Copy of para I above is forwarded to the Municipal Comr Bangalore City for information & necessary action. He is requested to report why no action was taken by the Registering Officer for collection of the duty in question.

by order etc
for Revenue Secy

Plan I)

ML 170-45-3

7820

ST BOX No 8
Telephone No 221

T l Add ess —
REGIS BANGALORE

L S G BRANCH

GOVERNMENT OF MYSORE

REGISTRATION DEPARTMENT

In reply refer to
No C 443/45-46
Encls one

OFFICE OF THE INSPECTOR GENERAL OF REGISTRATION IN MYSORE

Dated Bangalore, the 30th April 1946

FROM

The *Inspector-General of Registration in Mysore, Bangalore*

To

The Secretary to the Government of
H H the Maharaja of Mysore, Revenue Department,
Bangalore

Subject - Levy of duty on transfers of immoveable property in the Bangalore City to be imposed in the form of a surcharge

---

SIR,

Adverting to your letter No L 10401/M 1 170-15-2 dated 6th April 1946, on the above subject, stating that action may be taken to levy & collect the above duty at source, at the rate of one per cent and calling for a report as to why no action was taken to recover the amount in question from 1st July 1945 etc , I have the honour to forward, herein a copy of the report No 670/45-46 dated 11-4-46 from the Sub Registrar Bangalore City, received with the Bangalore District Registrar's Memo C R 646/45-46 dated 25th April 1946, stating that as the Notification No L 5632/M1 143-44- dated 8-12-1944 published in the Mysore Gazette prescribes the rules to be followed after the introduction of the duty under Section 67(A) of the City Municipalities Act, and as the said Section does not fix the exact rate of the surcharge, subsidiary orders & instructions as regards the rate and the date from which it should be given effect to were awaited as a matter of necessity In support of his contention the Sub Registrar invites references to the words " after the introduction of the above duty" in para 1 of the Notification referred to above and to the words " at the rate not exceeding 1%" occurring in Section 67(A) of the City Municipal Act He also states that in the absence of the order to give effect to this scheme, when the rate of the duty is not fixed he could not make the levy If the exact rate of duty had been fixed and the date from which it should be given effect to has been laid down in the Notification then the Departmental instructions would have been sought for He further states that since these materi

material points were decided by Government and orders received, the Notification has immediately been brought into force from 11-4-46.

In the circumstances, the Sub Registrar's explanation may be accepted It is seen that the duty is being levied and collected from 11-4-1946 at 1% as per instructions conveyed in your letter under advertance

I have the honouur to be,
Sir,
Your most obedient servant,

Inspector-General of Registration

B 1/5

City Sub Registrar's office
Bangalore
11-4-46

No 670/45-46

To

The District Registrar Bangalore

Ref - I G's No C 443/45-46 ~~dated~~ received with District Registrar's N C R 644 dated 11-4-46 on the levy of Municipal surcharge on transfers o immoveable property in the Bangalore City

Most respectfully submitted to the District Registrar Bangalore

The order that the Municipal surcharge is to be levied immediat and that the rate of levy is one per cent, is received to day at 3 30 P (11-4-46) The order has been given effect to at once and a notice has also been put up in the office for the information of the Public

As the Gazette Notification No L 5632/11 193-43-44 of 8-12-1944 indicates the rules to be followed after the introduction of the Duty - under Section 67A of the Municipal Act and as the said Municipal Section does not fix the rate of the surcharge, subsidiary orders and instructio as regards the Rate and the Date from which it should be given effect to were awaited as a matter of necessity Kind reference is invited to the words "After the introduction of the above Duty" in para 1 of the said Notification and the words "At a rate not exceeding one per cent" in Se tion 67A of the Municipal Act

In the absence of the order to give effect to this scheme, and the rate of the duty not fixed, the subordinate official cannot act wi out being duly authorised by the Head of the Department under the statut and would be at fault should he act independently If however the Notifi cation had ordered the introduction of the duty, fixed the date and the rate of duty, and, if there were subsequent difficulties in the actual a plication of the rules or order in question, the Departmental instruc- tions would have been immediately sought for In the present case, sinc the two material points were not laid down no occasion arose to seek in- structions Now that, these two material points were decided by the Gove ment and orders received to day to give effect to it, it is now immedia ly brought into force, although the necessary forms and registers are n yet supplied from the Bangalore City Municipality on whose behalf the D is now being collected All attempts were made personally and in writ-

to

to obtain the necessary information from the Municipality in this office Nos 618/14-3-46 and 624/20-3-46 and no reply has yet been received But the Surcharge Duty is at once collected under Government Orders as directed by the Memo of the District Registrar dated to day

Sd/- K Krishnaswami
11-4-16
Sub Registrar
Bangalore City

==========

" C o p y "

K. a. Reddi
For Inspector-General of Registration
15 46

7908

Letter dated 25-46 from Thiks Subba Rao, Advocate, Srirampet Mysore, stating that the levy of surcharge on stamp duty on every kind of instrument of transfer of immovable property, within the limits of the Mysore city Municipality, is causing great hardship on the public and suggests that the word "or otherwise" be deleted from the Rules

---

The Rules in question were framed by the Govt in consultation with the Law Department and the Inspector General of Registration

2) No modification appears called for, especially when the levy is a source of revenue to the Municipality.

The 1955 — 3) Please put up a copy of the rules referred to in the letter. Previous copies should be available

[signature]

4) A copy of the Rules is put up

Tyos

5) The -68 M State Municipal Act- is not available in the Branch The Legislation Branch will be requested to send a copy, if available

In pursuance of compliance

Legislation Branch

The copy of the 68 M State Municipal Act is available in this Branch

Legislation Branch

Rec'd

ಮೈಸೂರು ನಟ ಶ್ರೀರಾಮಪೇಟೆಯಲ್ಲಿರುವ ಲಾಯರ್ ಕೆ ಎಸ್ ಸುಬ್ಬರಾವ್, ಬಿ ಎ, ಬಿ ಎಲ್ ರವರ ಆಫೀಸಿನಿಂದಾ

To

The Legal Remembrancer
& Secretary to the Govt of Mysore,
Law Department, Bangalore

Subject: Re Act 32 of 1943 and
the Rules framed thereunder

Sir,

In view of the heavy loss that the Public are incurring by payment of Surcharge Stamp duty on Conveyances executed on the Sites on account of the rules framed by the Government under Act 32 of 1943, the Mysore city Municipalities Act, in excess of the rule-making power under the Act by means of Notification No. L 11287-ML 193-43-7 dated, Bangalore, 21st May 1945, regulating

P T O

The levy and Collection of the duty on transfers of immovable property imposed in the form of Surcharge by the Mysore city Municipal Council, under Section 67-A (1) of the said Act, I beg to state as follows:

Section 67-A (1) of the Mysore City Municipalities Act (Act 32 of 1943) reads thus. "67-A (1) The duty on transfers of immovable property shall be levied in the form of a Surcharge on the duty imposed by the Mysore Stamp Act, 1900, on instruments of Sale, gift and Mortgage of immovable property

Section 67-A (3) reads as follows:

"(3) The Government may make rules for regulating the collection

(continued at Page 3)

of duty, the payment thereof to the Municipal Council"

The Rules framed by the Government according to the above Notification in Part 20 of Volume 80 of Part IV of the Mysore Gazette, dated 24-5-1945, provide as follows -

"Rules (1) The transfer duty imposed by Section 67-A of the Mysore City Municipalities Act, 1933, as amended, on all instruments of transfer of immovable property situated within the limits of the Municipality by Sale, gift, Mortgage or otherwise, which may be executed after the introduction of the above duty."

Thus, while the Act provides for the transfer duty in the form of Surcharge in three specified instances only, namely, Sale, gift and Mortgage, the Rule provides for all cases of conveyance by adding the words "or otherwise" in addition to the

P T O

their unjustified claims. Thus the Public called upon to pay the Surcharge on every kind of Instrument of Transfer of Immovable property within the limits of the Mysore City Municipality.

I, therefore, request that You may be pleased to recommend to Government to omit the words "or otherwise" from the Rule and help the Public. Since the Government has exceeded its rule-making power, I feel that it is but just that the error is to be rectified.

I thank You to favour me a line by way of reply.

I am, Sir,
Your most obedient Servant.

Leader, Sri Ramesh, Mysore
2.5.1944

L 14738/ [illegible] 170-45-4
&29.6 46

To

The Inspector General of Registration
in Mysore
Bangalore

Sir,

Levy of duty on transfer of immovable property in pursuance of decree passed in the Court of the Subordinate Judge of Tiptur

With reference to your letter no C 4446/45-46 dt 30.4.46 on the above subject, I am directed to request that the levy of the duty already ordered in this office letter no L 10490/1 M 170-45-2 dt 6/4/46 may be held in abeyance, until further orders of Govt.

I have the honour to be
Sir
Your most obedient servant
for Secretary to Government
Revenue Department

Memo no L 14739 &29.6.46
Copy submitted to the Minister, Revenue with the request that proposals for the levy of the duty may be submitted

[illegible] not [illegible]

presents must see us by this

Mtg Oct 19 93 & the only formal

Immediate action undertaken in this body

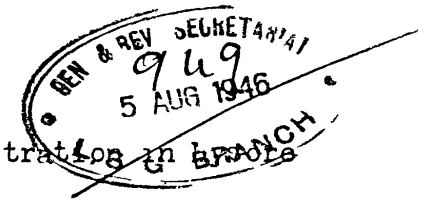
is to

[illegible]

[illegible]

C 35/46-47

Office of the Inspector-General of Registration in Mysore,
Dated, Bangalore the 26th July 1946



From

The Inspector-General of Registration in Mysore

To

The Secretary to the Government of Mysore,
Revenue Department, Bangalore

Sir,

Sub -Levy of duty on instruments of transfer of immoveable property in the form of surcharge

---

With reference to your letter No L 14738 dated 29th ultimo ---- intimating that the levy of Municipal surcharge duty at one per cent -- on the instruments of transfer of immoveable property situated in the - limits of the City Municipality Bangalore, by the Sub Registrar, Bangalore City, ordered in your letter No 10401/M1 170-45-2 dated 6th May '46 may be held in abeyance etc, I have the honour to request that similar abeyance orders of Government, in the case of Sub Registry Offices at - Mysore and Shimoga where the levy of and collection of the similar duty are in vogue as per Government Notification No L 11287-I 1 193-43-7 dated 21-5-1945 and Notification No L 11960-3 dated 11-6-1945 respectively, - may kindly be obtained and communicated for the reasons set forth in my letter No C 192/45-46 dated 25th instant from the Stamp Department addressed to the Secretary to Government, Law Department

I have the honour to be,
Sir,
Your most obedient servant,

Inspector-General of
Registration

mec

Received by me
on 28-7-1946

L8529 d 12 9 46

Immediate

Subj - Levy of duty on transfers of immoveable property in Bangalore city, to be imposed in the form of a Surcharge

Dear Sir,

In inviting reference to the correspondence ending with this office memo no L 14739, dated 29-6-46, I am desired to request that the instructions for the levy of the above duty referred to therein, may be

Submitted to you without further delay

Yours sincerely

To

John Davenport Esq BA
Municipal Town
Bangalore City

Bangalore City Municipality

REV SECRETARIAT 2359 20 SEP 1946 LAND BRANCH

No L 3348-39 MUNICIPAL OFFICE
Encl
FROM *Bangalore, 17th Sep 1946*

SAFI DARASHAH, ESQ, B A,
MUNICIPAL COMMISSIONER,
BANGALORE CITY

To

J B Mallaradhya, Esq , M A ,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

SIR,

Sub - Levy of duty on transfers of immoveable property in Bangalore City to be imposed in the form of a surcharge

---

With reference to your letter No L 3529 dated 12th September 1946 on the above subject, I have the honour to state that the draft rules in this behalf framed under Section 65 of the Mysore City Municipalities Act were approved by the Municipal Council on 23-8-1946, and they have been published in the local papers on 3-9-1946, inviting objections as per rules After the expiry of the prescribed period of one month (for receiving objections), the matter will be again placed before the Municipal Council for the final approval of the rules and their decision in the matter will be reported to Government early

I have the honour to be,
Sir,
Your most obedient servant,

Darashah
Municipal Commissioner

hsr/-

4322
S R 4/6

Form No 104
3

ALL COMMUNICATIONS TO BE ADDRESSED TO
THE MANAGER

TELEGRAPHIC ADDRESS MYSOREBANK

THE BANK OF MYSORE LTD
P O BOX No 37
BANGALORE 6th June, 1946

No L 21151

The Chief Secretary,
to the Government of Mysore,
BANGALORE.

Dear Sir,

Municipal Surcharge.
***

In inviting your reference to our letter No.L/17913 of the 29th April, and subsequent reminder No.L/22633 of the 29th ultimo thereto, we shall be glad to have your reply early.

Yours faithfully,

Manager.

J.

Form No 164

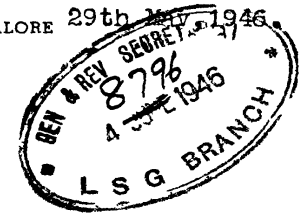
ALL COMMUNICATIONS TO BE ADDRESSED TO
THE MANAGER

TELEGRAPHIC ADDRESS MYSOREBANK

No L/22633

THE BANK OF MYSORE LTD
P O BOX No 37

BANGALORE 29th May 1946.



The Chief Secretary
to the Government of Mysore,
Bangalore.

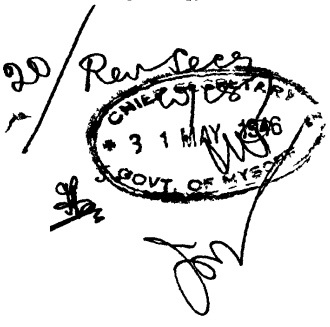
Dear Sir,

Municipal surcharge.

We beg to invite your kind reference to our letter dated 29th April 1946 in respect of the municipal surcharge of one per cent levied on the memorandum of deposit of title deeds and shall be glad to have your reply thereto as we do not appear to have received any reply so far.

Yours faithfully,

Manager.



376~/ 1945

L/ 1791 3

TO

THE CHIEF SECRETARY TO THE GOVERNMENT
OF MYSORE,
BANGALORE.

Dear Sir,

On 23-4-1946 we forwarded in original a Memorandum of Deposit of Title deeds executed on a stamp paper of the value of Rs.15/- in accordance with Article of Schedule 1(a) of the Mysore Stamp Act to the Sub Registrar, Bangalore City for being filed ir Book I in accordance with Section 59 of the Mysore Transfer of Property Act The Sub Registrar wrote to us that with effect from 11-4-1946 a surcharge @ 1% was being collected on all documents in respect of properties situated within the Bangalore City limits under some new provision or rule recently brought into force with the Bangalore City Municipality. That rule reads as follows -

Duty on Transfers of Immovable property.

"The duty on transfers of immovable property shall be levied in the form of a surcharge on the duty imposted by the Mysore Stamp Act,1900 on instruments of sale, gift and mortgage of immovable property situated within the limits of the Municipality at a rate not exceeding one percentum on, as the case may be, the amount of the consideration, the value of the property or the amount secured by the mortgage, as set forth in the instrument

Provided that no such duty is leviable in respect of mortgages where the amount secured by a mortgage does not exceed Rs.2500/-

In this connection we wish to point out that an

an agreement relating to Deposit of Title deeds, pawn or Pledge, that is to say, any instrument evidencing an agreement relating to

(1). the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security) really falls under Article 5 of the Mysore Stamp Act Schedule I which is quite different from Article to 31 which relates to regular mortgage deeds. The latter Article definitely excludes from its operation an agreement relating to Deposit of Title Deeds, Pawn or Pledge (Vide Article 31).

In British India under Section 51 of the Transfer of Property Act an equitable mortgage can be effected by mere Deposit of Title Deeds sometimes - accompanied by a mere letter and no stamp duty is collected in respect of such a transaction though the same has all the legal effects of and confers on the mortgagee the priority and security rights conveyed under a regular mortgage. In Mysore, apparently, with a view to avoid some uncertainties relating to such a transaction by means of a mere deposit of title deeds, the law has provided for registration of the Agreement evidencing it in a simple and summary way A copy of the Memorandum is forwarded to the concerned Sub Registrar direct by the Bank and the same is filed by him in Book I without insisting on the parties' presence as in the case of regular registration Such a simple method of effecting a charge on immoveable property is obviously a great advantage to the commercial community who are expected to take advantage of it largely and thereby really benefit the stamp revenue and a law stamp

stamp fee compared to that on ordinary mortgage deeds has been prescribed for such an Agreement. Suddenly to apply a heavy surcharge @ 1% on all these transactions will defeat that very purpose and operate as a great hardship on borrowers and seriously hamper business of Banks

In the case on hand, where the stamp fee payable on the Memo is only Rs 15/- the sur-charge claimed was Rs 100/- which is out of all proportion to the main stamp duty leviable on the instrument itself. This would show that a sur-charge would not be reasonable. Even in British India we are advised that in case of certain sur-charges the surcharge will never exceed the stamp duty

We might also point out that in Mysore City where a similar surcharge is in force from May,1945 such memorandum have never been subjected to the sur-charge

We have written to the Deputy Commissioner, Bangalore District pointing out that this additional levy is not legally valid and have paid the amount due on the particular document under protest We understand that the matter is being referred by him to Government and we are therefore writing this with a view to bring the above circumstances clearly to the notice of the Goverment We request the Government will be pleased to issue immediate instructions that the surcharge in question applies only to regular mort-gage deeds falling under Article 31 and not those effected by Deposit of Title Deeds accompanied by Memorandum which is liable to be stamped only under

under Article 5 of the Stamp Act.

The matter may kindly be treated as urgent as a large number of transactions are likely to be held up.

Thanking you,

We are,

Yours faithfully,

For THE BANK OF MYSORE,LTD.

Bangalore City,
29th April.1946.

MANAGER.

From---

The Manager,
Bank of Mysore,Ltd., (H.O.)
Avenue Road,
Bangalore City.

SKV.

Appendix F G —1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue 14-6-46

Signed by Mr IC MA

re levy of surcharge on certain documents

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No SR 5819

Encl 1

To

The Commr of Stamps in Mysore

Bangalore.

Sir,

I am directed to forward herewith a copy of letter no L 17913/ dated 29th Apr 1946 from the Manager Bank of Mysore, Ltd, Bangalore in favour of for remarks

I have etc

Mr IC MA

for Secy to Govt

Law Dept

Sir 7/6 By 8/6

WD 0874—GPB—25 000—20 11 46

Postal Address –
POST BOX No 5

Tel Address –
'STAMPCOMR BANGALORE

GOVERNMENT OF MYSORE

3760

STAMP DEPARTMENT

In reply refer to
No C 192/4
Encls ..

OFFICE OF THE COMMISSIONER OF STAMPS
IN MYSORE

Dated Bangalore, the 25th July 1946

GEN & REV SECTT,
27 46
394
SPECIAL REVENUE BRANCH

FROM

The *Commissioner of Stamps in Mysore*

To

The *Secretary to Government of His Highness the Maharaja of Mysore, Law; ~~Financial~~ Department, Bangalore*

Sir,

Subject — Levy of Municipal surcharge duty on certain documents

With reference to your letter No S R 5819, dated 11th June 1946 forwarding for my remarks, a copy of letter No L 17913 dated 29th April 1946 from the Manager, Bank of Mysore Ltd , I have the honour to state as follows -

The document referred to in the above letter of the Manager Bank of Mysore Ltd , is a mortgage by deposit of title deeds and it is chargeable with duty under Article 5 of Schedule I-A of the Mysore Stamp Act It is subject to the levy of the municipal surcharge duty under Section 67-A of the Mysore City Municipalities Act, 1943, and Rule 1 of the Rules issued in Government Notification No L 5632/M1 193-43-4 dated 8th December 1944

Section 67-A(1) of the Mysore City Municipalities Act lays down that the Municipal surcharge duty shall be levied on instruments of Sale, Gift and Mortgage of immoveable property situated within the limits of the Municipality, whereas Rule 1 on the subject issued in Government Notification dated 8th December 1944, imposes the municipal surcharge duty on all instruments of transfer of immoveable property situated within the limits of the Bangalore City, by sale, Gift, Mortgage or otherwise, whereby all instruments dealt with in the Mysore Transfer of Property Act viz , instruments of sale, gift, and mortgages of all kinds (simple mortgage, mortgage with possession, mortgage with deposit of title deeds, usufructuary mortgage and English mortgage), and instruments of Exchange and Lease will be liable for the municipal surcharge duty

The words or otherwise mentioned in the said Rule are not found in Section 67-A(1) of Mysore City Municipalities Act As such the

Rule referred to above seems inconsistent with the provisions of Section 67-A(1) of the Mysore City Municipalities Act In Madras, the municipal surcharge duty is levied only in the case of instruments of transfer of immoveable property situated within the limits of the City of Madras, by Sale, gift and mortgage with possession of immoveable property I venture to suggest that the same method may be adopted in our State, Section 67-A(1) being suitable modified as follows

The duty on transfers of immoveable property shall be levied in the form of a surcharge on the duty imposed by the Mysore Stamp Act, 1900, on instruments of sale, gift and mortgage with possession of immoveable property situated within the limits of the municipality at a rate not exceeding one percentum on, as the case may be, the amount of the consideration, the value of the property or the amount secured by the mortgage, as set forth in the instrument"

In this view of the matter, Section 64-A of the Mysore Town Municipalities Act may also be modified correspondingly on the same lines And consequent on the proposed amendments, the existing Rules issued for the levy of the Municipal surcharge duty under Sections 67-A(1) and 64-A of the Mysore City and the Mysore Town Municipalities Acts respectively may be suitably amended so as to be consistent with the provisions of the said Sections

I have the honour to be,
Sir,
Your most obedient servant,

Commissioner of Stamps

25/7/46

Bangalore City Municipality

No A1 348-39
Encl Five
FROM

SAFI DARASHAH, Esq, B A,
MUNICIPAL COMMISSIONER,
BANGALORE CITY.

MUNICIPAL OFFICES
Bangalore 9th Jany 1947

REV & REV SECRETARIAT
5486
13 JAN 1947
L S G BRANCH

To

J B Mallaradhya, Esq , M A ,
Secretary to the Government of Mysore,
Revenue Department, Bangalore

Sir,

Sub - Levy of duty on transfer of immoveable property in Bangalore City to be imposed in the form of a surcharge

---

With reference to your Memo No L 14739 dated 29-6-1946 on the above subject, I have the honour to state that the draft rules in this behalf, as approved by the Municipal Council on 23-8-1946, were published in the local papers inviting objections to the levy of this duty as proposed by the Municipal Council

2 Two objection petitions were received, one from Mr M P Somasekhara Rao, B A , LL B , Advocate and the other from the Manager, Bank of Mysore Ltd , Bangalore A note (copy enclosed) embodying the objections raised by the petitioners was placed before the Municipal Council for consideration The Council have resolved, at their meeting held on 7-12-1946, that this duty may be levied at ½ per cent on the amount of consideration set-forth in the deed of conveyance A copy of the said resolution is herewith forwarded for favour of orders of Government in the matter

3 Copies of the draft rules and the note referred to above together with the objection petitions in original are herewith forwarded for favour of reference

I have the honour to be,
Sir,
Your most obedient servant,

Municipal Commissioner

Forwarded with compliments

Honorary President

hsr/-

Proceedings of the meeting of the Municipal Council dated 7-12-1946

---

83 Office Note that the draft rules re the levy of duty on transfers of immovable properties in the City were published in local papers and objections have been received from Mr M P Somasekhara Rao and the Manager, Bank of Mysore, Ltd , Bangalore

---

Mr M K Narayana Iyengar moved that the fee be reduced to ½% and Mr H C Suryanarayana Rao seconded

This was approved by the House

Sd/- P Sivashankar,
Hon President

(Copy)

Municipal Commissioner

hsr/-

A1 348/39

City Municipal Offices,
Bangalore, dated 15th Oct 1946

N O T E

Subject - Levy of duty on transfers of immoveable property in Bangalore City to be imposed in the form of a surcharge

---

The draft rules relating to the above subject as approved by the Municipal Council on 23-8-1946 were got published in the local papers in the first week of September 1946 inviting objections in respect of the levy of this duty

1 Mr M P Somasekhara Rao, Advocate and the Manager, Bank of Mysore Ltd , Bangalore, have sent their objections and they are herewith put up for perusal

Mr M P Somasekhara Rao has suggested that the Municipality can levy this duty only on instruments of sale, or gift or mortgage of immovable property and not on any other kind of transfers as indicated by the words " or otherwise" after"sale, gift, mortgage" in para 1 of the draft rules

Mr M P Somasekhara Rao, has further stated that the Council have no authority to prescribe the procedure to be followed by Government Officers for the collection of the duty, maintenance of accounts in respect of the collections etc , that the rules in this behalf have to be framed by Government and that therefore paras 3 to 8 of the draft rules are ultra vires

The Manager of the Bank of Mysore has suggested the levy of this duty on instruments of transfers of ownership only and not on instruments of mortgages and that the limit of the consideration for the levy of this tax may be fixed at Rs 5000/- and not at Rs 2,500/- as proposed in the draft rules

The matter may be placed before the Municipal Council for final adoption of the rules after considering the above objections

Sd/- Safi Darashah,
Municipal Commissioner

(Copy)

Darashah
Municipal Commissioner

A1 348-39

City Municipal Offices,
Bangalore City, dated 3rd Sep 1946

NOTIFICATION

Notice is hereby given to the inhabitants of Bangalore City that the Municipal Council desire to impose surcharge stamp duty on transfer of immovable properties in the Bangalore City as defined in the rules noted hereunder -

Any inhabitant of the Municipality objecting to the proposed duty may, within one month from the date of this notice, send his objection in writing to the Municipal Council

Sd/- Safi Darashah,
Municipal Commissioner

Rules

Under Section 65 of the Mysore City Municipalities Act of 1933 as amended from time to time, the following drafts are framed by the Bangalore City Municipality for regulating the levy and collection of the duty on transfers of immovable properties to ~~xhx~~ be imposed in the form of a surcharge under Section 67(A)(1) of the said Act

The transfer duty imposed by section 67(A)(1) of the Mysore City Municipalities Act, 1933 (as amended) on all instruments of transfer of immovable property situated within the Municipal limits of the Bangalore City by sale, gift, mortgage, or otherwise, which may be executed after the introduction of the above, shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900, as amended from time to time

2 The duty on transfer of property shall be levied, as the case may be, on the amount of consideration, the value of the property or the amount secured by the mortgage as set forth in the instrument, at the rate of one per cent, provided that in no case shall the duty charged exceed the amount of duty leviable for any instrument under the Mysore Stamp Act 1900, and provided further that no such duty shall be levied in respect of mortgages where the amount secured by a mortgage does not exceed Rs 2,500/-

3 Whenever any instrument referred to in rule (1) is presented before the Registering Officer in the City of Bangalore, he should see whether the particulars referred to in Section 27 of the Mysore Stamp Act 1900 are set forth separately in the instrument in respect of the property situated within the limits of the Bangalore City Municipality as required by section 67(A)(2) of the Mysore City Municipalities Act

4 If the said particulars are not so separately set forth in any such instrument, the said officer shall impound it and forward it to the District Registrar, Bangalore, calling his attention to Section 64 of the Mysore Stamp Act, 1900 as extended by Section 67(A) of the Mysore City Municipalities Act

5 Every registering officer in the City of Bangalore who registers any instrument referred to in rule(1) shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act 1900 and the transfer duty imposed under the City Municipalities Act

p t o

The said accounts shall be consolidated quarterly under the orders of the Inspector General of Registration and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter

6 If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule(1), then only such portion of the duty received on such instruments as is in excess of the duty imposed by the Mysore Stamp Act,1900 shall be treated in the said account as duty imposed under Section 67(A) of the Mysore City Municipalities Act,1933

7 The Comptroller shall, within three months after the close of each quarter, arrange to pay to the Municipal Commissioner, Bangalore City, so much of the duty shown in the said consolidated account as represents the transfer duty imposed under Section 67(A) of the Mysore City Municipalities Act, 1933

8 A commission of one per cent shall be payable to Government for the collection of transfer duty

Sd/- Safi Darashah,
Municipal Commissioner

(Copy)

Municipal Commissioner

hsr/-

THE BANK OF MYSORE LTD

HEAD OFFICE

Telegraphic Address MYSOREBANK
Telephone No 2228
Please quote this Reference L/13881

Post Box No 37

Bangalore 27th September 1946.

CITY MUNICIPAL OFFICE BANGALORE 28 SEP 1946 A1

The Commissioner,
Bangalore City Municipality,
Bangalore City.

Dear Sir,

Ref. Notification No.A1.348-39-D.3/9/46
Re Imposition of surcharge stamp duty on transfers of immovable properties in the Bangalore City.

We wish to offer the following objections and suggestions to the proposed duty and request their favourable consideration by the Municipal Council. The suggestions are made as much in the interests of Banking business and commerce in the City as of the poorer and middle class borrowers on immoveable properties.-

i. The surcharge may be levied only on instruments of conveyance i.e., transfer of ownership and not on mortgages as the levy would unnecessarily work hardship on the borrowers who ordinarily and as well as under Section 29 of the Stamp Act are made liable to pay the stamp duty on the instrument. After all, when the owner is borrowing the amounts for his needs, he should not be taxed heavily though there is some jusitification to do so if he is buying or selling the property and gets the benefit of either the property or the ennanced price.

ii. If base, the limit fixed of Rs.2,500/- is much too low. Even poor and middle class people in Bangalore City would have to execute documents neither mortgaging or selling property. The properties in the City have become ennanced in price and even the smallest property of the poorest man would have to bear this burden.

p.t.o.

iii. In the civil and Military Station, even conveyances and mortgages for less than Rs.5,000/- are not charged with surcharge and we think the same rule may be followed here so that the poorer and middle class persons may not be unduly taxed.

Yours faithfully,

Manager.

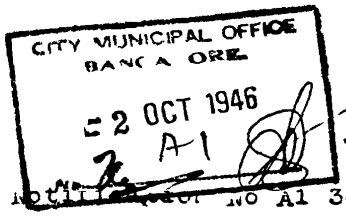
M P SOMASEKHARA RAU B A LL B
S L SIMHA B A LL B
ADVOCATES
ಎಂ ಪಿ ಸೋಮಶೇಖರರಾವ್, ಬಿ ಎ ಎಲ್‌ಎಲ್ ಬಿ
ಎಸ್ ಎಲ್ ಸಿಂಹ, ಬಿ ಎ, ಎಲ್‌ಎಲ್ ಬಿ
ಅಡ್ವೊಕೇಟರು

696 (old No 261) CHIKKAPET BANGALORE CITY
ಚಿಕ್ಕಪೇಟೆ, ಬೆಂಗಳೂರು ಸಿಟಿ

Residence
20 PUTTANNA ROAD BASAVANGUDI

30th September 194 6

To
The Commissioner
The Municipal Council,
Bangalore City



P 1189/46-7

Dear Sir,

With reference to your notification No A1 348-39 dated 3-9-1946 published in the columns of Desha-bhandu and Jai Hadu, we forward herewith a memorandum setting forth our objections to the draft please - have the same placed before the Municipal Council

Yours faithfully,
M P Somasekhara Rau
S L Simha

Memorandum, objections to the draft rules regarding imposition of surcharge stamp duty on transfers of immovable properties in Bangalore City

1 By Section 67(a) (i) of the Mysore City Municipalities Act (1933) as amended, City Municipalities are enabled to levy duty(in the form of a surcharge) only on instruments of sale, gift or mortgage of immovable property and no other kind of transfers No duty can be imposed under the Section on leases for instance The words "or otherwise" after "sale, gift, mortgage" in para 1 of the draft rules implies that it is intended to impose the duty on all kinds of transfers including loans It would be ultra vires to impose the duty on instruments of transfer other than sales, mortgages and gifts of immovable property The Council can have no authority to prescribe the procedure to be followed by Government officers for the collection of the duty, maintenance of accounts in respect of the collections and periodical settlement of the account between the Government and the Council and the commission to be paid to the Government f the duty collected by its officers

Paras 3 to 8 of the draft rules are therefore ultra vires of the Council

All that the Municipal Council can provide by rules is -

(i) that a duty shall be imposed on all instruments of transfer of immovable property by way of sale, gift or mortgage except mortgages securing sums not exceeding Rs 2,000/-,

(ii) that the duty shall be charged at the rate of one per cent on the consideration value or the amount secured (or at such lesser rate as the Council may decide)

2 By Section 64 of the City Municipalities Act, the Municipal Council should decide which of the several taxes enumerated in clauses (i) to (xiii A) of that Section should be imposed and the rate at which it should be imposed By Sections 65 and 49(h) of the Act the Council is authorised to make rules

rules for the several purposes therein specified

But, as regards the mode of collection of the duty on instruments of transfer of immovable property it is clear from that it is to be collected in accordance with Section 67 A of the Act in the form of a surcharge Section 67 A authorises the Government and not the Municipal Council to frame rules prescribing the procedure for the collection of the duty, and

(iii) that the said duty shall be collected in accordance with the procedure laid down by rules framed by the Government ~~Grant~~ under Section 67 A

S L Sinha
1 10 46

The President City Municipal Co
Mysore

Subj - Levy of duty on transfer of immovable properties in Mysore City, to be imposed in the form of a Surcharge

Sir,

With reference to Your letter No. M2-5748/45-46 dated 4-4-46 intimating that a rate of 1% is charged as duty on transfers and mortgages of immoveable properties in Mysore City, with effect from 1-7-1945, I am directed to enquire whether the levy of the said duty has been done with the

approval of your and acceptance
the formalities prescribed on my behalf under the
An early reply is requested

Yours faithfully
for Rene Levy

8814

No M2-548/45-46
Encl

Office of the President
City Municipal Council Mysore

Date 12th May 1947

From

R RAMACHANDRA RAO BHOMBORE, Esq, B A
President, City Municipal Council,
MYSORE

To

H.N.Pallegar, Esq.,M.A ,LL.B ,
Secretary to Government,
Revenue Department,
Bangalore.

Sir,

Subject - Levy of duty on transfers and mortgages of immoveable property in Mysore City.

With reference to your letter No.L.14262 dated 8/17th April 1947 on the above subject, I have the honour to state that the levy of the said duty has been made with the approval of Government and after observing the formalities prescribed vide G.O.No. L.1128-7/M1.193-43-7 dated 21-5-1945

In this connection, I have to bring to your kind notice that no duty has been paid to the Municipality so far After some correspondence, the Comptroller advised that the bill might be sent to him through the Inspector-General of Registration The letter was addressed in the matter on 10-4-1947 with this office No.M2 548/45-46. There has been no response so far I, therefore, request you kindly to advise the Inspector-General of Registration and the Comptroller to Government to arrange early payment of the outstanding amounts to the Municipality without any more delay.

delay.

I have the honour to be,
Sir,
Your most obedient servant,

snr. — PRESIDENT.

Law-258-46-3

Tel Address — INREGIS BANGALORE

ostal Address

POST BOX No

GOVERNMENT OF MYSORE

Certificate of posting obtained

S NANJUNDAIYA (Senior) B A LL B
ADVOCATE
ಎಸ್ ನಂಜುಂಡಯ್ಯ (ಸೀನಿಯರ್) ಬಿ ಎ ಎಲ್ ಎಲ್ ಬಿ
ಅಡ್ವೊಕೇಟ್

Law 258-46-1 CHICKPET

109-46-1

Bangalore City 21/2/1947

Law Secy

3520/V

To

The Chief Secretary to the
Government of Mysore,
Bangalore

CHIEF SECRETARY
29 FEB 1947
GOVT OF MYSORE

Sir,

I am instructed by V Chellamma Palleswaram, Bangalore City that on 2/5/1946 she executed a sale deed of the house No 366-367 in 7th Main Road, Palleswaram, in favour of S K Rama Rao for Rs 8250/-, that the stamp duty legally due on the said sale deed is Rs 102/4/0 under article 18 of Schedule 1(a) of the stamp Act to which sum a surcharge of 1/4th the duty is liable to be added making in all Rs 127/13/0 as the stamp duty legally recoverable That the Sub registrar of Bangalore City acting under instructions of the Inspector General of Registration had put up a notice in his office directing a further addition of one per cent on the value of the document to the Duty payable, evidently in anticipation of the Municipality sanctioning such a recovery That my client was thus compelled to pay a duty of Rs 218/- on the said sale deed i-e 90/3/0 in excess of the duty legally chargeable That this action of the Sub registrar is wholly illegal and unwarranted by any law

I am instructed to file a suit against the Government for the recocery of the said sum of Rs 90/3/0 illegally recovered together with interest at one per cent per month by way of damages and notice charges of Rs 5/- after giving you notice which I hereby do under Section 80 of the Civil procedure code, that a suit will be filed against the Government for the reliefs stated above if the matter is not settled to the satisfaction of my client within two months from the receipt of this notice by you

Yours faithfully

S. Nanjundaiya

Advocate

Law 258-46-2

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No R 2900/Law — *Bangalore, Dated,* 14/3/47

Encl 2

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Law Department

To *Inspector General of Registration in Mysore*
Bangalore

Sir,

I am directed to forward herewith copy of notice in duplicate dated 21 2 47 issued to Government under section 80 of the Code of Civil Procedure by Mr S Nanjundiah, Advocate, Bangalore City on behalf of his client V Chellammal, Malleswaram, Bangalore City and to request you to be so good as to forward to Government at an early date a report in detail in the matter together with the connected records

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary to Government
Law Department

Law-258-46-3

Postal Address –
POST BOX No 5

Tel Address –
INREGIS BANGALORI

GOVERNMENT OF MYSORE

REGISTRATION DEPARTMENT

In reply refer to
No C 432/46-7
Encls 2

OFFICE OF THE INSPECTOR GENERAL OF REGISTRAT...
IN MYSORE

Dated Bangalore, the 14th April 1947

FROM

The *Inspector General of Registration in Mysore*

4291

To

The *Secretary to Government of His Highness the Maharaja of Mysore,*
Law *Department, Bangalore*

SIR,

With reference to your letter No 2900/Law dated 14th March 1947 forwarding for a report, copy of notice induplicate dated 21st February 1947 issued by Mr S.Nanjundiah, Advocate, Bangalore on behalf of his client V Chllammal, Malleswaram, Bangalore City regarding the levy and collection of Municipal transfer duty by the Sub-Registrar of Bangalore City, I have the honour to forward herewith a copy of the detailed report No C R 664/46-47 dated Nil received in this office on 11th April 1947 from the District Registrar of Bangalor District, together with report No Nil dated 25th March 1947 in original of the Sub Registrar of Bangalore City in the matter

In this connection, I may state that as per letter No L 10401/M L 170-45-2 dated 6th April 1946 from the Secretary to Government, Revenue Department, instructions were issued to the Sub Registrar of Bangalore City, to levy and collect Municipal transfer duty at source at the rate of one percent Subsequently, the levy of the above duty was ordered by Government to be held in abeyance, (Vide letter No L 14738 dated 29th June 1946 from the Secretary to Government, Revenue Department)

It is reported by the District Registrar, that the document referred to by Mr S Nanjundaiah, Advocate, Bangalore, is a sale deed for Rs 8,250/- registered in the city Sub Registry Office, Bangalore

Bangalore, on 2nd May 1946, that the Sub Registrar did not impound it for deficient stamp duty and that the party herself paid the stamp duty of Rs. 219/- in all on the document, (Rs. 106-4-0 towards stamp duty, Rs. 26-9-0 towards War Surcharge and Rs. 85-3-0 towards Municipal Surcharge) when the Government Order was in force regarding the levy of the said Municipal duty, and much before the levy - abeyance orders of Government were received.

In these circumstances I agree with the opinion of the District Registrar of Bangalore District, that the levy of the said Municipal - duty is in order, and that the question of the refund of the same does not arise.

The connected records are sent herewith as desired, for kind reference and return.

I have the honour to be,
Sir,
Your most obedient servant,

Narayanachar
14/4/47
INSPECTOR-GENERAL OF REGISTRATION

A N P

AE 14/4/47

opy of letter No C R 664/46-47 dated Nil, from the District Registrar, Bangalore District, Bangalore, to the Inspector-General of Registration, in Lysore, Bangalore

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Subject - Re the notice of suit issued by Mr, S Nanjundaiah, Advocate, Bangalore City, against Government, for refund of Municipal Surcharge Stamp duty paid by his Client on 2nd May 1946

With reference to your Memo No C 432/46-47 dated 17-3-47, calling for a report in detail on the above Subject, I have the honour to state that orders were issued to the Sub Registrar, Bangalore City in this Office Memo No C R 644/45-46, dated 11-4-46 to levy and collect Municipal Surcharge stamp duty at 1 % as directed in Letter No L 1040/M L 170-45-2 dated 6/4/46 from the Secretary to Government, Revenue Department to the Inspector-General of Registration which was communicated to this office with your Memo No C 443/45-46 dated 9-4-46 (Copy enclosed)

In pursuance of the above order, the Sub Registrar, Bangalore City, was levying and collecting the Municipal Surcharge Stamp duty at 1%

Letter No 14738 dated 29-6-46 from the Secretary to Government, Revenue Department, directing the levy of Municipal Surcharge stamp duty at 1% as ordered in No L 1040/M L 170-45-2 dated 6-4-46 referred to above may be held in abeyance until further orders of Government, which was received in this office on 1-7-1946 with your Memo No R Dis 1/46-47 dated 1-7-1946 (Copy enclosed) was communicated to the Sub Registrar, Bangalore City on the same day with this Office Memo No C R 475/45-46 dated 1-7-1946 The Sub Registrar has reported that he has ceased to levy and collect the said Municipal Surcharge stamp duty since that date

It is reported by the Sub Registrar, Bangalore City, in his report No 348/46-47 dated 25-3-47 that the document referred to by Mr S Nanjundaiah, Advocate, is a sale deed for Rs 8250/- registered in his office as No 3572 of 45-46 on 2-5-46, that he did

(P T O)

for information

not impound the document for deficient stamp duty, that the party himself had paid the stamp duty of Rs 218/- in all on the document (Rs 106/4/- towards stamp duty, Rs 26/9/- towards War Surcharge - and Rs. 85/3/- towards Municipal Surcharge)

The Municipal Surcharge stamp duty in question has been paid by the party himself during the period when the Government order Re the levy of Municipal Surcharge stamp duty was in force, i e , on - 2-5-1946 The Municipal Commissioner, Bangalore City has also requested for the levy of the said duty in his letter No AI 348-39 dated 23-4-1946 (copy enclosed) The levy of Municipal Surcharge stamp duty has been kept in abeyance by Government in their letter No L 14738 dated 29-6-1946 which has been received in this office and communicated to the Sub Registrar, Bangalore City on 1-7-1946

Under the circumstances, the Municipal Surcharge stamp duty paid by the party is in order and the question of refund of Municipal Surcharge stamp duty of Rs 85/3/- does not seem to arise at - all Report No 348/46-47 dated 25-3-47 received from the Sub Registrar, Bangalore City, and copies of letters received from the - Secretary to Government, Revenue Department, and the Municipal Commissioner, Bangalore City, are herein enclosed

"----------

" C O P Y "

FOR INSPECTOR GENERAL OF REGISTRATION

14/4/47

L.. 17761/Mel.109-46-2

Immediate d 30.6.47

To

The Inspector General of Registration in Mysore Bangalore

Subj - notice of a Suit on behalf of Sveti V the Mammal, Malleswaram. Bangalore Claiming the refund of the Municipal Surcharge Stamp duty paid by her on 2-5-1946

Sir,

With reference to your letter do 6432 Feb-47 dated 14-4-1947 on the above subject, I am directed to state that the Government are advised that this is a fit case for refund of the Surcharge Stamp duty of Rs 8573 and the application may be kindly taken accordingly. The records accompany

I have &c

21/6/47

Revenue Secy to Govt

L 17762

Memo to dated 30 6 47

Copy w c to the Municipal Comm Bangalore for information

L 17763/d 30 6 47 to Copy w c to the Comptroller to Govt for information from Rev Secy

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 15th Sept 1947

Signed by Mr V R Rao

May this be

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, ~~Kannada~~ English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

9 cyclostyle

Section Rev

File No 170-45

Serial No 6

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

1. Notification No R 5632 - 3 - Rev 193-43-3 dated 8-12-44, issuing rules for regulating the levy and collection of duty on transfers of immoveable property, in the form of a Surcharge to be levied by the Bangalore City Municipal Council

2. Correspondence ending with Order thereon—No. letter No C 35/46-47 dated 26-7-1946 - from the Inspector General of Registration on the above subject-

3. Correspondence ending with letter No A1 348/39 dt 10-1-47 from the Municipal Comm Bangalore City, stating that the

XXX

(2) Letter No 14738/Rev 170-45-4 dated 29-6-46 addressed to the Inspector General of Registration in Mysore, directing that the levy of duty at 1/ as ordered in notification dt 8-12-44 - be held in abeyance until further orders

draft rules in this behalf were published in the local papers inviting objections to the levy of this duty and that, after considering the two objection petitions ~~stated~~ received in this behalf, the city Municipal Council has at its meeting held on 7-12-1946, resolved that the above duty may be levied at half percent on the amount of consideration set forth in the deed of Conveyance, etc and requesting orders of Govt in the matter

Order dated 28-33 | HL-170-45-6 | 15/9/47

Government are pleased to sanction the above resolution of the Bangalore city Municipal Council read with Sec 228 Sections 67 A (3) of the Mysore city Municipalities Act 1933, as amended from time to time The rate of levy ~~will be~~ ~~is levied~~ will be at half per centum, or as the case may be, the amount of consideration, the value of the

List of Enclosure

Copied by

Examined by

property or the amount secured by the mortgage, as set forth in the instrument.

The above levy ~~will com~~ may be given brought into force
~~effect to~~ from 1st October 1947

The rules framed by the Govt in this Pt 'A' behalf are appended to this order

Govt Revenue Secy to Govt 1/9/47

The Municipal Commr Bangalore City
(through the President)
" Inspector General of Registration & Commissioner Mysore
" Stamp Commissioner Mysore
" Deputy Commr Bangalore District
& District Registrar, Bangalore
" Comptroller to Govt

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

ead:-

ot fication .o.L.S 32/ 1.193-43-3 dated 8.12.1944, sing rules for regulating the levy a d collection of duty on transfers of immoveable property, in the form of a surcharge to be levied by the Bangalore City Municipal Council.

2. Letter o.11732/ 1.170-45-4 dated 29th June 1946, addressed to the Inspector General of Registration in Mysore, directing that the levy of duty at 1% as ordered in notification dated 8.12.1944 read above be held in abeyance until further orders.

3. Correspondence ending with letter o.C.35/ 3-47 dated 30.7.194 , from the Inspector General of Registration on the above subject.

4. Correspondence ending with letter No.A1.343/39 dated 10-1-1947 from the Municipal Commissioner, Bangalore City, stating that the draft rules in this behalf were published in the local papers inviting objections to the levy of this duty and that, after considering the two objection petitions received in this behalf the City Municipal Council has, at its meeting held on 7.12.1946, resolved that the above duty may be levied at half percent on the amount of consideration set forth in the deed of conveyance etc., and requesting orders of Government in the matter.

ORDER No. L9328-33/ML-170-45-6

Dated, Bangalore, the 15th September 1947.

Government are pleased to sanction the above resolution of the Bangalore City Municipal Council, under Section 67 (3) read with Section 228 of the Mysore City Municipalities Act 1933, as amended from time to time. The rate of levy of this duty will be at half per centum, on, as the case may be, the amount of consideration, the value of the property or the amount secured by the mortgage, as set forth in the instrument.

The above levy may be brought into force from 1st October 1947.

The rules framed by the Government in this behalf are appended to this Order.

For Secretary to Government,
Revenue Department.

To The Municipal Commissioner, Bangalore City through the President, City Municipal Council, Bangalore.
" Inspector General of Registration in Mysore.
" Stamp Commissioner in Mysore.
" Deputy Commissioner, Bangalore City District. & Dist. Registrar Bangalore Dist.
" Controller to Government of Mysore.

(Continued on page 2)

R U L E S

1. The transfer duty imposed by Section 67-A of the Mysore City Municipalities Act, 1933, as amended, on all instruments of transfer of immoveable property situated within the limits of the Bangalore City Municipality by sale, gift, mortgage which may be executed after the introduction of the above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

2. (1) Whenever any instrument referred to in Rule 1 is presented before the registering officer in the city of Bangalore, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 76-A of the City Municipalities Act 1933.

(2) If the said particulars be not so separately set forth in any such instrument, the said officer must impound it and forward it to the District Registrar, Bangalore, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 67-A of the said City Municipalities Act.

3. (1) Every registering officer in the City of Bangalore who registers any instrument referred to in Rule 1 shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 1900, and the Transfer Duty imposed by the City Municipalities Act

(Continued on page 2)

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector-General of Registration, and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter.

If in any case it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 67-A of the City Municipalities Act, 1933.

The Comptroller shall, within three months after the close of each quarter, arrange to pay to the Municipal Commissioner, Bangalore City, so much of the duty shown in the said consolidated accounts as represents the transfer duty imposed by Section 67-A of the City Municipalities Act, 1933.

A commission of one percent shall be paid to Government for the collection of transfer duty.

BY ORDER,

For SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

L/12894

Mul 193-43-2

General and Revenue Secretariat,

Dated Bangalore, 28th June 19 44.

NOTIFICATION

Under Section 228 of the Mysore City Municipalities Act 1933, as amended from time to time, the Government of His Highness the Maharaja propose to issue the following rules for regulating the collection of the transfer duty to be levied under Section 67-A(1) of the said Act, as amended from time to time.

2. Persons having any objection to the issue of the said rules may send in the same to the undersigned on or before the 15th July 1944. Objections or suggestions received after that date will not be considered.

RULES.

1. The transfer duty imposed by section 67A of the City Municipalities Act 1933 as amended from time to time on all instruments of transfer of immoveable property situated within the limits of the Bangalore City Municipality by sale, gift, mortgage ~~and otherwise~~ which may be executed after the introduction of the above duty shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900.

2. (1) Whenever any instrument referred to in rule 1 is presented before the registering officer in the City of Bangalore, he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 76-A of the ~~City Municipalities~~ Act, ~~1933, as amended.~~

(2) If the said particulars be not so separately set forth in any such instrument, the said officer must impound it and forward it to the District Registrar, Bangalore, calling ni

attention to section 64 of the Mysore Stamp Act, 1900, as ~~amended~~ by Section 67-A of the said ~~Bangalore~~ City Municipalities Act.

3. (1) Every registering officer in the City of Bangalore, who registers any instrument referred to in rule 1, shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act, 19(and the Transfer Duty imposed by the ~~Bangalore~~ City Municipalities Act, ~~1933~~, ~~as amended.~~

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector-General of Registration, and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter.

4. If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act, 1900, shall be treated in the said accounts as duty imposed by Section 67-A of the City Municipalities Act 1933 ~~as amended.~~

5. The Comptroller ~~x~~ shall, within three months after the close of each quarter, arrange to pay to the Municipal Commissioner, Bangalore City, so much of the duty shown in the said consolidated account as represents the transfer duty imposed by Section 67-A of the ~~Bangalore~~ City Municipalities Act 1933 ~~as amended.~~

6. A commission of one per cent shall be paid to Government for the collection of transfer duty.

By Order.

(Draft) Secretary to Government,
Law Department.

To

The Compiler, Mysore Gazette, for publication in the Gazette and supply of 10 copies to this office and 10 copies each to the Municipal Commissioner Bangalor City and the Stamp Commissioner in Mysore.

Aga/12.